

Estimated Hearing Date: June 12, 2019 at 9:30 a.m. (Atlantic Standard Time)
Objection Deadline: May 28, 2019 at 4:00 p.m. (Atlantic Standard Time)

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:) PROMESA
) Title III
THE FINANCIAL OVERSIGHT AND)
MANAGEMENT BOARD FOR PUERTO RICO,) No. 17 BK 3283-LTS
)
as representative of)
)
THE COMMONWEALTH OF PUERTO RICO, et al.,) (Jointly Administered)
)
Debtors.¹

In re:) PROMESA
) Title III
THE FINANCIAL OVERSIGHT AND)
MANAGEMENT BOARD FOR PUERTO RICO,) No. 17 BK 3283-LTS
)
as representative of)
)
THE COMMONWEALTH OF PUERTO RICO) **This Application relates**
) **only to the**
) **Commonwealth and**
Debtor.) **shall be filed in the**
) **Lead Case No. 17 BK**
) **3283-LTS**

¹The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations)..

**SUMMARY SHEET TO
SECOND INTERIM FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS ADVISOR TO THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD OF PUERTO RICO AS REPRESENTATIVE OF THE
COMMONWEALTH OF PUERTO RICO
FROM OCTOBER 1, 2018 THROUGH JANUARY 31, 2019**

Name of Applicant:	Alvarez & Marsal North America, LLC
Retained to Provide Professional Services as:	Advisor
Date of Retention:	August 2, 2018
Period for which Compensation and Reimbursement is Sought:	October 1, 2018 through January 31, 2019
Professional Fees	\$2,219,217.50
Less Voluntary Reduction	(221,921.75)
Total Amount of Fees Requested:	\$1,997,295.75
Amount of Expenses Reimbursement Sought	\$22,518.22
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary	\$2,019,813.97

This is a(n) _____ Monthly X Interim _____ Final Fee Application

One Prior Interim Applications Filed in this Matter

**Monthly Fee Statements Filed Related to Second Interim Fee Application²
October 1, 2018 through January 31, 2019**

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	7% Puerto Rico Tax Withholding	10% Puerto Rico Tax Withholding	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Fees Paid (90%)	Expenses Paid	Holdback (10%)
Third - 12/17/2018	10/1/18 to 10/31/18	\$ 712,667.50	\$ (71,266.75)	\$ 641,400.75	\$ 577,260.68	\$ -	\$ -	\$ (8,658.91)	\$ 5,676.27	\$ 574,278.04	\$ 577,260.68	\$ 5,676.27	\$ 64,140.07
Fourth - 12/17/2018	11/1/18 to 11/30/18	\$ 458,497.50	\$ (45,849.75)	\$ 412,647.75	\$ 371,382.98	\$ -	\$ -	\$ (5,570.74)	\$ 6,211.93	\$ 372,024.17	\$ 371,382.98	\$ 6,211.93	\$ 41,264.77
Fifth - 2/20/2019	12/1/18 to 12/31/18	\$ 449,005.00	\$ (44,900.50)	\$ 404,104.50	\$ 363,694.05	\$ -	\$ -	\$ (5,455.41)	\$ 6,135.15	\$ 364,373.79	\$ 363,694.05	\$ 6,135.15	\$ 40,410.45
Fifth - Puerto Rico - 2/20/2019	12/1/18 to 12/31/18	\$ 26,092.50	\$ (2,609.25)	\$ 23,483.25	\$ 21,134.93	\$ (1,479.45)	\$ -	\$ (317.02)	\$ 1,701.92	\$ 21,040.38	\$ 21,134.93	\$ 1,701.92	\$ 2,348.32
Sixth - 2/20/2019	1/1/19 to 1/31/19	\$ 572,955.00	\$ (57,295.50)	\$ 515,659.50	\$ 464,093.55	\$ -	\$ (46,409.36)	\$ (6,961.40)	\$ 2,792.95	\$ 413,515.74	\$ 464,093.55	\$ 2,792.95	\$ 51,565.95
Total		\$2,219,217.50	\$ (221,921.75)	\$1,997,295.75	\$1,797,566.19	\$ (1,479.45)	\$ (46,409.36)	\$ (26,963.49)	\$22,518.22	\$1,745,232.11	\$1,797,566.19	\$22,518.22	\$ 199,729.56

*This amount represents 10% reduction of fees incurred per engagement agreement.

² Please note A&M was retained on August 2, 2018, in the middle of the fourth interim fee period, and at that time submitted its First Interim Fee Application, rather than the fourth interim application. Accordingly, this current request represents A&M's Second Interim Fee Application.

Compensation by Category
October 1, 2018 through January 31, 2019

COMPENSATION BY CATEGORY		
For the Period From October 1, 2018 through January 31, 2019		
TASK CATEGORY	TOTAL HOURS	TOTAL FEES REQUESTED
Commonwealth of Puerto Rico - Claims Administration and Objections	4,784.5	\$ 2,132,012.50
Commonwealth of Puerto Rico - Fee Applications	51.5	\$ 31,385.00
Commonwealth of Puerto Rico - Meetings	69.3	\$ 55,820.00
Total	4,905.3	\$ 2,219,217.50
Blended Hourly Rate Before Voluntary Reduction		\$ 452.41
<i>Less 10% voluntary reduction</i>		<i>\$ (221,921.75)</i>
Total First Interim Fee Application With Reduction		\$ 1,997,295.75
Second Interim Fee Application Blended Hourly Rate With Reduction		\$ 407.17

Fees by Professional
October 1, 2018 through January 31, 2019

PROFESSIONAL	POSITION	DEPARTMENT	BILLING RATE	TOTAL HOURS	TOTAL FEES
Julie Hertzberg	Managing Director	Claim Management	\$875	49.5	\$43,312.50
Jay Herriman	Managing Director	Claim Management	\$850	188.2	159,970.00
Mark Zeiss	Director	Claim Management	\$600	244.3	146,580.00
Kara Harmon	Consultant II	Claim Management	\$525	360.9	189,472.50
Eric VanHorn	Consultant II	Claim Management	\$500	224.5	112,250.00
Vincent Pena	Manager	Claim Management	\$475	411.8	195,605.00
Christopher Sharp	Associate	Claim Management	\$425	225.7	95,922.50
Gerard Gigante	Associate	Claim Management	\$425	571.9	243,057.50
Kevin O'Donnell	Associate	Claim Management	\$425	448.7	190,697.50
Markus Traylor	Associate	Claim Management	\$425	380.5	161,712.50
Pablo Cervantes	Associate	Claim Management	\$425	218.8	92,990.00
Bria Warren	Analyst	Claim Management	\$375	279.8	104,925.00
Carlo Dominguez	Analyst	Claim Management	\$375	118.9	44,587.50
John Sagen	Analyst	Claim Management	\$375	547.8	205,425.00
Thomas Salinerno	Analyst	Claim Management	\$375	533.2	199,950.00
Paul Kiekhaefer	Analyst	Claim Management	\$325	3.0	975.00
Rachel Onserio	Analyst	Claim Management	\$325	75.6	24,570.00
Bernice Grussing	Para Professional	Claim Management	\$325	12.7	4,127.50
Mary Napoliello	Para Professional	Claim Management	\$325	9.5	3,087.50
Subtotal				4,905.3	2,219,217.50
<i>Less 10% voluntary reduction</i>					<i>-221,921.75</i>
Total					\$1,997,295.75

Expenses by Category
October 1, 2018 through January 31, 2019

COMPENSATION BY CATEGORY	
For the Period From October 1, 2018 through January 31, 2019	
Airfare	\$ 700.00
Lodging	\$ 941.52
Technology Hosting and Data Storage Fee	\$ 20,757.15
Transportation	\$ 119.55
Total	\$ 22,518.22

Monthly Fee Statements Filed Related to First Interim Fee Application
August 9, 2018 through September 30, 2018

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	7% Puerto Rico Tax Withholding	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Fees Paid (90%)	Expenses Paid	Holdback (10%)
First - 10/24/2018	8/9/18 to 8/31/18	\$262,737.50	\$ (26,273.75)	\$236,463.75	\$ 212,817.38	\$ -	\$ (3,192.26)	\$ 2,600.00	\$212,225.12	\$212,817.38	\$2,600.00	\$ 23,646.37
Second - 10/29/18	9/1/18 to 9/30/18	\$ 18,867.50	\$ (1,886.75)	\$ 16,980.75	\$ 15,282.68	\$ (1,069.79)	\$ (229.24)	\$ 1,432.65	\$ 15,416.30	\$ 15,282.68	\$1,432.65	\$ 1,698.07
Second - 10/29/2018	9/1/18 to 9/30/18	\$642,397.50	\$ (64,239.75)	\$578,157.75	\$ 520,341.98	\$ -	\$ (7,805.13)	\$ 4,187.37	\$516,724.22	\$520,341.98	\$4,187.37	\$ 57,815.77
Total		\$924,002.50	\$ (92,400.25)	\$831,602.25	\$ 748,442.04	\$ (1,069.79)	\$ (11,226.63)	\$ 8,220.02	\$744,365.64	\$748,442.04	\$8,220.02	\$ 83,160.21
*This amount represents 10% reduction of fees incurred per engagement agreement.												

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MANAGEMENT BOARD FOR PUERTO RICO,) No. 17 BK 3283-LTS
)
as representative of)
)
THE COMMONWEALTH OF PUERTO RICO, et al.,) (Jointly Administered)
)
Debtors.¹

In re:) PROMESA
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THE FINANCIAL OVERSIGHT AND)
MANAGEMENT BOARD FOR PUERTO RICO,) No. 17 BK 3283-LTS
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as representative of) **This Application relates**
) **only to the**
THE COMMONWEALTH OF PUERTO RICO) **Commonwealth and**
) **shall be filed in the**
Debtor.) **Lead Case No. 17 BK**
) **3283-LTS**

**SECOND INTERIM FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS ADVISOR TO THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD OF PUERTO RICO AS REPRESENTATIVE OF THE
COMMONWEALTH OF PUERTO RICO**

FROM OCTOBER 1, 2018 THROUGH JANUARY 31, 2019

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Pursuant to sections 316 and 317 of Title III of the Puerto Rico Oversight, Management and Economic Stability Act (“PROMESA”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (collectively the “Bankruptcy Rules”), made applicable herein pursuant to section 310 of PROMESA, Rule 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Puerto Rico, adopted by the Court on May 16, 2013 (the “Local Bankruptcy Rules”) and this Court’s *Second Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, dated June 6, 2018 [Docket No. 3269] (the “Second Amended Interim Compensation Order”), Alvarez & Marsal North America, LLC (“A&M”), as advisor to the Financial Oversight Board of Puerto Rico (the “Oversight Board”) in its role as representative for the Commonwealth of Puerto Rico, (“Commonwealth”), as debtor under Title III of the Puerto Rico Oversight, Management and Economic Stability Act of 2016 (“PROMESA”), hereby submits its second interim fee application filed during the second interim application period (the “Second Interim Fee Application”) for the compensation of professional services performed by A&M and reimbursement of expenses incurred in connection therewith for the period commencing October 1, 2018 through and including January 31, 2019 (the “Second Interim Fee Application Period”).

By this Second Interim Fee Application, A&M seeks compensation in the amount of \$2,219,217.50 less a discount in the amount of \$221,921.75 for a total amount of \$1,997,295.75, \$1,973,812.50 of which represents fees earned outside of Puerto Rico and \$23,483.25 of which represents fees earned in Puerto Rico, and reimbursement of actual and necessary expenses incurred in the amount of \$22,518.22 for the Second Interim Fee Application Period.

JURISDICTION

- 1, The United States District Court for the District of Puerto Rico (the “Court”) has subject matter jurisdiction over this Application pursuant to PROMESA section 306(a).
2. Venue is proper in this district pursuant to PROMESA section 307(a).

3. The statutory predicates for the relief requested herein are PROMESA sections 316 and 317.

BACKGROUND

4. On June 30, 2016, the Oversight Board was established under PROMESA section 101(b). On August 31, 2016, President Obama appointed the Oversight Board's seven voting members.

5. Pursuant to PROMESA section 315, "[t]he Oversight Board in a case under this subchapter is the representative of the debtor" and "may take any action necessary on behalf of the debtor to prosecute the case of the debtor, including filing a petition under section [304] of [PROMESA] . . . or otherwise generally submitting filings in relation to the case with the court." 48 U.S.C. § 2175.

6. On September 30, 2016, the Oversight Board designated the Debtor as a 'covered entity' under PROMESA section 101(d),

7. On May 21, 2017, the Oversight Board issued a restructuring certification pursuant to PROMESA sections 104(j) and 206 and filed a voluntary petition for relief for the Debtor pursuant to PROMESA section 304(a), commencing a case under title III thereof (the "Debtor's Title III Case"). Pursuant to PROMESA section 315(b), the Oversight Board is the Debtor's representative in the Debtor's Title III Case.

8. Background information regarding the Debtor and the commencement of the Debtor's Title III Case is contained in the *Notice of Filing of Statement of Oversight Board in Connection with PROMESA Title III Petition* [ECF No. 1, Case No. 17 BK 3283-LTS], attached to the Commonwealth of Puerto Rico's Title III petition.

9. On August 2, 2018, the Oversight Board retained A&M, at discounted rates, to

manage and resolve the tens of thousands of claims filed against the Title III entities².

10. On December 17, 2018, A&M served on the Notice Parties (as defined in the Interim Compensation Order) its third monthly fee statement for the period October 1, 2018 through October 31, 2018. The third monthly fee statement is attached hereto as Exhibit A.

11. On December 17, 2018, A&M served on the Notice Parties its fourth monthly fee statement for the period November 1, 2018 through November 30, 2018. The fourth monthly fee statement is attached hereto as Exhibit B.

12. On February 20, 2019, A&M served on the Notice Parties its fifth monthly fee statement for the period December 1, 2018 through December 31, 2018. The fifth monthly fee statement is attached hereto as Exhibit C.

13. On February 20, 2019, A&M served on the Notice Parties its sixth monthly fee statement for the period January 1, 2019 through January 31, 2019. The sixth monthly fee statement is attached hereto as Exhibit D.

14. In accordance with the Interim Compensation Order and as reflected in the foregoing summary, A&M has requested an aggregate payment of \$1,820,084.41 which represents payment of ninety percent (90%) of the compensation sought and reimbursement of one-hundred percent (100%) of expenses incurred. To date, A&M has received payment of \$1,797,566.19 in fees and \$22,518.22 of incurred expenses with respect to fee statements filed during the Second Interim Fee Application Period.

REQUESTED FEES AND REIMBURSEMENT OF EXPENSES

15. All services for which A&M requests compensation were performed for the Commonwealth of Puerto Rico, ("Commonwealth"). The time detail for the Second Interim Fee Application Period is attached hereto as Exhibit E. This Second Interim Fee Application

² Pursuant to A&M's August 2, 2018 engagement letter with the Oversight Board (a copy of which is available on the Oversight Board's website at: https://drive.google.com/file/d/1HuXTVFMQJC4POU_3judw1CCHdSPGhp8q/view (the "Engagement Letter")), it shall not provide services or advice on any claims related to the Puerto Rico Electric Power Authority.

contains time entries describing the time spent by each professional during the Second Interim Fee Application Period. To the best of A&M's knowledge, this Second Interim Fee Application substantially complies with the applicable provisions of PROMESA, the Bankruptcy Rules, the Local Bankruptcy Rules, and the Second Interim Compensation Order. A&M's time reports are entered and organized by task and by professional performing the described service in 1/10 of an hour increments.

16. A&M incurred expenses totaling \$22,518.22 for the Second Interim Fee Application Period as presented here to as Exhibit F.

17. The services rendered by A&M during the Second Interim Fee Application can be grouped into the categories set forth below. A&M attempted to place the services provided in the category that best relates to such services. However, because certain services may relate to one or more categories, services pertaining to one category may in fact be included in another category. These services performed are generally described below by category, and as set forth in the attached time detail attached hereto as Exhibit G. This Exhibit G also identifies the professional who rendered services relating to each category, along with the number of hours for each individual and the total compensation sought for each category.

SUMMARY OF SERVICES PERFORMED

18. This Second Interim Fee Application covers the fees incurred during the Second Interim Fee Application Period with respect to services rendered as advisor to the Oversight Board in its role as representative for the Commonwealth. A&M believes it is appropriate to be compensated for the time spent in connection with these matters, and set forth a narrative description of the services rendered for the Debtors and the time expended, organized by project task categories as follows:

A. Commonwealth of Puerto Rico - Claims Administration and Objections

19. A&M utilized the official court claims register maintained by Prime Clerk, the court appointed claims agent, to retrieve and analyze over 50,690 individual claims filed against Commonwealth. During this period, A&M:

1. for each claim, A&M completed a substantive review to validate treatment for that claim based upon initial recommendations including,
 - a. Bond Claims (approximately 5,400) – reviewed all detail supporting the claim to ensure the claim was properly categorized as a bond claim; captured asserted CUSIP numbers to properly identify issuer of bonds and assess whether claim was included within the master bond claim to allow the individual claim to be queued for objection as a duplicative claim; prepared secondary mailings to creditors requesting additional data needed for reconciliation of claim.
 - b. Accounts Payable (approximately 1,800) – reviewed all detail supporting the claim to ensure it provided copies of contract(s), copies of invoices matching asserted liability, and identified the department / agency responsible for the liability; was properly categorized as an accounts payable claim; prepared secondary outreach to creditors who did not provide enough documentation to reconcile claim; prepared claim reconciliation worksheets for the claims which provided sufficient documentation.
 - c. Litigation Claims (approximately 13,800) – reviewed all detail supporting the claim to ensure the claim was properly categorized as a Litigation claim; prepared secondary outreach to claimants who did not provide sufficient information to proceed with reconciliation; for those claims which provided sufficient information to proceed with reconciliation,

combined claim data with master litigation / judgement, historical payments and case status data provided by the Department of Justice; prepared reconciliation tracker and discussed next steps to reconciliation with the Department of Justice.

- d. Ley(es) or Legal Claims (approximately 11,150) - reviewed all details supporting the claim to recommend proper category and treatment for each claim; recorded (a) Ley(es) being asserted, (b) details related to the asserted Ley(es) and (c) any other information deemed to be helpful with the reconciliation of the claim. These claims were particularly challenging to distinguish between this category and a true litigation category.
 - e. Human Resources (approximately 17,400) – reviewed all details supporting the claim to recommend proper category and treatment for each claim; prepared summary of claims by asserted basis (this included approximately 120,000 claims);
2. created and updated regularly a claims summary analysis by claim type to allow counsel to review the claims groupings and confirm A&M’s proposed treatment for each claim type;
 3. performed creditor outreach to collect missing information from the proofs of claim;
 4. provided regular updates of the claims reconciliation progress to representatives of the Title III entities, AAFAF, the Oversight Board, and their respective advisors.

In conjunction with this category, A&M expended approximately 4,784.5 hours during the Application Period, for a total of \$2,132,0125.50, prior to any fee reduction.

B. Commonwealth of Puerto Rico – Fee Applications

20. During the Second Interim Fee Application Period, A&M prepared its First Interim Fee Application as required by the Second Amended Interim Compensation Order. In conjunction with this category, A&M expended approximately 51.5 hours during the Application Period, for a total of \$31,385.00, prior to any fee reduction.

C. Commonwealth of Puerto Rico - Meetings

21. During the Second Interim Fee Application Period, A&M participated in several meetings to review the Commonwealth claims process. These meetings included:

(i) regular update meetings with the Commonwealth representatives, AAFAF, the Oversight Board and their advisors to review updated claims summary reports and strategy for claims resolution,

(ii) met with commonwealth representatives, including treasury, AAFAF and the Department of Justice to review the status of the claims reconciliation process and discuss next steps related to litigation, accounts payable and bond claims.

In conjunction with this category, A&M expended approximately 69.3 hours during the Application Period, for a total of \$55,820.00, prior to any fee reduction.

D. Discounts Agreed to By A&M and the Oversight Board

22. A&M and the Oversight Board in its role as representative for Commonwealth had previously agreed to a ten-percent discount of fees based on the Engagement Letter.

E. Other Concessions Provided to Debtors by A&M

23. During the Second Interim Fee Application Period, two professionals included in this Second Interim Fee Application were not locally-based and incurred 12 hours each of non-working travel time. A&M normally bills its clients for non-working travel time incurred by its professionals at 50% of their hourly rates. However, A&M will not charge the fees incurred for non-working travel time.

CERTIFICATE OF COMPLIANCE AND REQUEST FOR WAIVER

24. Attached hereto as Exhibit H is a declaration of Julie M. Hertzberg, the undersigned representative of A&M. To the extent that the Second Interim Fee Application does not comply in all respects with the requirements of the aforementioned rules, A&M believes that such deviations are not material and respectfully requests that any such requirements be waived.

NOTICE

25. Pursuant to the Interim Compensation Order, notice of this Application has been filed in the jointly-administered Commonwealth of Puerto Rico's Title III cases and served upon:

(a) the Financial Oversight and Management Board, 40 Washington Square South, Office 314A, New York, NY 10012, Attn: Professor Arthur J. Gonzalez, Oversight Board Member.

(b) attorneys for the Financial Oversight and Management Board as representative of The Commonwealth of Puerto Rico, O'Neill & Borges LLC, 250 Muñoz Rivera Ave., suite 800, San Juan, PR 00918-1813, Attn: Hermann D. Bauer, Esq. (Hermann.bauer@oneillborges.com);

(c) attorneys for the Puerto Rico Fiscal Agency and Financial Advisory Authority, O'Melveny & Myers LLP, Times Square Tower, 7 Time Square, New York, NY 10036, Attn: John J. Rapisardi, Esq. (jrapisardi@omm.com), Suzanne Uhland, Esq. (suhland@omm.com), and Diana M. Perez, Esq. (dperez@omm.com).

(d) attorneys for the Puerto Rico Fiscal Agency and Financial Advisory Authority, Marini Pietrantonio Muniz LLC, MCS Plaza, Suite 500, 255 Ponce de León Ave., San Juan P.R. 00917, Attn.: Luis C. Marini-Biaggi, Esq. (lmardini@mpmlawpr.com) and Carolina Velaz-Rivero Esq. (cvelaz@mpmlawpr.com);

(e) the Office of the United States Trustee for the District of Puerto Rico, Edificio Ochoa, 500 Tanca Street, Suite 301, San Juan, PR 00901 (re: *In re: Commonwealth of Puerto Rico*);

(f) attorneys for the Official Committee of Unsecured Creditors, Paul Hastings LLP, 200 Park Ave., New York, NY 10166, Attn: Luc A. Despina, Esq. (lucdespins@paulhastings.com);

(g) attorneys for the Official Committee of Unsecured Creditors, Casillas, Santiago & Torres LLC, El Caribe Office Building, 53 Palmeras Street, Ste. 1601, San Juan, PR 00901, Attn: Juan J. Casillas Ayala, Esq. (jcasillas@cstlawpr.com) and Alberto J.E. Añeses Negrón, Esq. (aaneses@cstlawpr.com);

(h) attorneys for the Official Committee of Retired Employees, Jenner & Block LLP, 919 Third Ave., New York, NY 10022, Attn: Robert Gordon, Esq. (rgordon@jenner.com) and Richard Levin, Esq. (rlevin@jenner.com); and Jenner & Block LLP, 353 N. Clark Street, Chicago, IL 60654, Attn: Catherine Steege, Esq. (csteegen@jenner.com) and Melissa Root, Esq. (mroot@jenner.com);

(i) attorneys for the Official Committee of Retired Employees, Bennazar, García & Milián, C.S.P., Edificio Union Plaza, PH-A, 416 Ave. Ponce de León, Hato Rey, PR 00918, Attn: A.J. Bennazar-Zequeira, Esq. (ajb@bennazar.org);

(j) the Puerto Rico Department of Treasury, PO Box 9024140, San Juan, PR 00902-4140, Attn: Reylam Guerra Goderich, Deputy Assistant of Central Accounting (Reylam.Guerra@hacienda.pr.gov); Omar E. Rodríguez Pérez, CPA, Assistant Secretary of Central Accounting (Rodriguez.Omar@hacienda.pr.gov); Angel L. Pantoja Rodríguez, Deputy Assistant Secretary of Internal Revenue and Tax Policy (angel.pantoja@hacienda.pr.gov); Francisco Parés Alicea, Assistant Secretary of Internal Revenue and Tax Policy (francisco.pares@hacienda.pr.gov); and Francisco Peña Montañez, CPA, Assistant Secretary of the Treasury (Francisco.Pena@hacienda.pr.gov);

k. attorneys for the Fee Examiner, EDGE Legal Strategies, PSC, 252 Ponce de León Avenue, Citibank Tower, 12th Floor, San Juan, PR 00918, Attn: Eyck O. Lugo (elugo@edgelegalpr.com); and

l. attorneys for the Fee Examiner, Godfrey & Kahn, S.C., One East Main Street, Suite 500, Madison, WI 53703, Attn: Katherine Stadler (KStadler@gklaw.com).

A&M submits that, in light of the foregoing, no other or further notice need be provided.

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WHEREFORE, pursuant to the Second Amended Interim Compensation Order, A&M respectfully requests that, for the period October 1, 2018 through January 31, 2019, the Court (i) grant A&M interim allowance of compensation in the amount of \$1,997,295.75 for professional services rendered during the Second Interim Fee Application Period and (ii) grant A&M interim allowance of expenses in the amount of \$22,518.22.

Dated: March 18, 2019
Detroit, Michigan

/s/

Julie M. Hertzberg

Alvarez & Marsal North America, LLC
1000 Town Center
Suite 750
Detroit, MI 48075
Telephone: 248.936.0850
Facsimile: 248.936.0801
jhertzberg@alvarezandmarsal.com

ADVISOR TO THE OVERSIGHT BOARD
AS REPRESENTATIVE OF THE
DEBTOR

EXHIBITS

Exhibit A

**ALVAREZ & MARSAL NORTH AMERICA, LLC
MONTHLY FEE APPLICATION OF FOR THE PERIOD
OCTOBER 1, 2018 THROUGH OCTOBER 31, 2018**

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
)	
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO, et al.,)	

Debtors.¹

**COVER SHEET TO THIRD MONTHLY FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC
FOR PAYMENT OF COMPENSATION RENDERED OUTSIDE OF PUERTO RICO
AND REIMBURSEMENT OF EXPENSES FOR CONSULTING SERVICES TO THE
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO
FOR THE PERIOD FROM
OCTOBER 1, 2018 THROUGH OCTOBER 31, 2018**

**ALL FEES AND SERVICES IN THIS MONTHLY FEE STATEMENT
WERE INCURRED OUTSIDE OF PUERTO RICO**

Name of Applicant:	<u>Alvarez & Marsal North America, LLC (A&M)</u>
Authorized to Provide Professional Services to:	<u>Financial Oversight and Management Board of Puerto Rico</u>

Services Rendered to:	<u>Commonwealth of Puerto Rico</u>
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Period for which compensation and reimbursement for fees and services

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

outside of Puerto Rico is sought: October 1, 2018 through October 31, 2018

Amount of Compensation sought as actual, reasonable and necessary: \$641,400.75 (\$712,677.50 incurred less 10% voluntary reduction of \$71,266.75)

Amount of Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$ 5,676.27</u>
This is a(n):	<input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Interim <input type="checkbox"/> Final application

This is A&M's third monthly fee application filed in these cases and is for services rendered outside Puerto Rico.

Principal Certification

I hereby authorize the submission of this Monthly Fee Statement for October 2018.

Jaime A. El Koury
General Counsel to the Financial Oversight and
Management Board of Puerto Rico

On December 17, 2018 Sent to:

FOMB:

Financial Oversight and Management Board
40 Washington Square South
Office 314A
New York, NY 10012
Attn: Professor Arthur J. Gonzalez
FOMB Board Member

O'Neill & Borges LLC
250 Muñoz Rivera Ave., Suite 800
San Juan, PR 00918
Attn: Hermann D. Bauer, Esq.

Office of United States Trustee

Office of the United States Trustee for the District of
Puerto Rico
Edificio Ochoa, 500 Tanca Street, Suite 301
San Juan, PR 00901
(In re: Commonwealth of Puerto Rico)

Office of the United States Trustee for Region 21
75 Spring Street, SW, Room 362
Atlanta, GA 30303
Attn: Guy G. Gebhardt
Acting United States Trustee (Region 21)
(In re: Commonwealth of Puerto Rico)

Co-Counsel for the Official Committee of Unsecured

Creditors:

Paul Hastings LLP
200 Park Avenue
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Attn: Luc. A. Despins, Esq.

Casillas, Santiago & Torres, LLC
El Caribe Office Building
53 Palmeras Street, Ste. 1601
San Juan, Puerto Rico 00901-2419
Attn: Juan J. Casillas Ayala, Esq.
Alberto J. E. Añeses Negrón, Esq.
Central Accounting

Co-Counsel for the Fee Examiner

Godfrey & Kahn S.C.
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Attn: Katherine Stadler

EDGE Legal Strategies, PSC Secretary of the Treasury
252 Ponce de León Avenue
Citibank Tower, 12th Floor
San Juan, PR 00918
Attn: Eyck O. Lugo

Co-Counsel for AAFAF:

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Attn: John J. Rapisardi, Esq.
Suzanne Uhland, Esq.
Diana M. Perez, Esq.

Marini Pietrantonì Muñoz LLC
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San Juan, PR 00917
Attn: Luis C. Marini-Biaggi, Esq.
Carolina Velaz-Rivero, Esq.

Co-Counsel for the Official Committee of Retirees:

Jenner & Block LLP
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Attn.: Robert Gordon, Esq.
Richard Levin, Esq.

Jenner & Block LLP
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Attn.: Catherine Steege, Esq.
Melissa Root, Esq.

Bennazar, García & Milián, C.S.P.
Edificio Union Plaza, PH-A
416 Avenida Ponce de León
Hato Rey, PR 00918
Attn.: A.J. Bennazar-Zequeira, Esq.

Puerto Rico Department of Treasury

PO Box 9024140
San Juan, PR 00902-4140
Attn: Reylam Guerra Goderich, Deputy Assistant of
Central Accounting
Omar E. Rodríguez Pérez, CPA, Assistant
Secretary of Central Accounting
Angel L. Pantoja Rodríguez, Deputy Assistant of
Internal Revenue and Tax Policy
Francisco Parés Alicea, Assistant Secretary of
Internal Revenue and Tax Policy
Francisco Peña Montañez, CPA, Assistant
Secretary of the Treasury

Summary of Professional Fees for the Period October 1, 2018 through

October 31, 2018

Commonwealth of Puerto Rico

SUMMARY OF TOTAL FEES		
TASK CODE	TOTAL HOURS	TOTAL FEES REQUESTED
Commonwealth of Puerto Rico - Claims Administration and Objections	1,591.8	\$ 701,495.00
Commonwealth of Puerto Rico - Fee Applications	5.5	2,062.50
Commonwealth of Puerto Rico - Meeting	11.6	9,110.00
Subtotal	1,608.9	712,667.50
<i>Less 10% voluntary reduction</i>		<i>(71,266.75)</i>
Total		\$ 641,400.75

PROFESSIONAL	POSITION	DEPARTMENT	BILLING RATE	TOTAL HOURS	TOTAL FEES
Julie Hertzberg	Managing Director	Claim Management	\$875	4.8	\$4,200.00
Jay Herriman	Managing Director	Claim Management	\$850	55.7	47,345.00
Mark Zeiss	Director	Claim Management	\$600	33.7	20,220.00
Kara Harmon	Consultant II	Claim Management	\$525	88.7	46,567.50
Eric VanHorn	Consultant II	Claim Management	\$500	205.6	102,800.00
Vincent Pena	Manager	Claim Management	\$475	63.4	30,115.00
Christopher Sharp	Associate	Claim Management	\$425	208.5	88,612.50
Gerard Gigante	Associate	Claim Management	\$425	170.8	72,590.00
Kevin O'Donnell	Associate	Claim Management	\$425	120.3	51,127.50
Markus Traylor	Associate	Claim Management	\$425	67.4	28,645.00
Pablo Cervantes	Associate	Claim Management	\$425	67.5	28,687.50
Bria Warren	Analyst	Claim Management	\$375	45.6	17,100.00
Carlo Dominguez	Analyst	Claim Management	\$375	111.2	41,700.00
John Sagen	Analyst	Claim Management	\$375	119.7	44,887.50
Thomas Salinerno	Analyst	Claim Management	\$375	162.4	60,900.00
Bernice Grussing	Operations Manager	Claim Management	\$325	5.0	1,625.00
Paul Kiekhaefer	Analyst	Claim Management	\$325	3.0	975.00
Rachel Onserio	Analyst	Claim Management	\$325	75.6	24,570.00
Subtotal				1,608.9	712,667.50
<i>Less 10% voluntary reduction</i>					<i>-71,266.75</i>
Total					\$641,400.75

Summary of Expenses for the Period October 1, 2018 through October 31, 2018

Commonwealth of Puerto Rico

EXPENSE CATEGORY	AMOUNT
Miscellaneous	5,676.27
Total	\$5,676.27

A&M requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (i.e., payment of ninety percent (90%) of the compensation sought, in the amount of \$577,260.68, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$5,676.27, for services rendered outside of Puerto Rico) in the total amount of \$582,936.95.

Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Alvarez & Marsal North America, LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

I further certify that, with respect to the fees and services rendered pursuant to this monthly fee statement, (i) Alvarez & Marsal North America, LLC was not doing business in Puerto Rico and (ii) the services rendered by Alvarez & Marsal North America, LLP were not performed in Puerto Rico.

/s/

Julie M. Hertzberg

Alvarez & Marsal North America, LLC
1000 Town Center
Suite 750
Detroit, MI 48075
Telephone: 248.936.0850
Facsimile: 248.936.0801
jhertzberg@alvarezandmarsal.com

EXHIBITS

Exhibit A

***Commonwealth of Puerto Rico
Summary of Time Detail by Task
October 1, 2018 through October 31, 2018***

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Commonwealth of Puerto Rico - Claims Administration and Objections	1,591.8	\$701,495.00
Commonwealth of Puerto Rico - Fee Applications	5.5	\$2,062.50
Commonwealth of Puerto Rico - Meeting	11.6	\$9,110.00
<i>Total</i>	1,608.9	\$712,667.50

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
October 1, 2018 through October 31, 2018***

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Julie Hertzberg	Managing Director	\$875.00	4.8	\$4,200.00
Jay Herriman	Managing Director	\$850.00	55.7	\$47,345.00
Mark Zeiss	Director	\$600.00	33.7	\$20,220.00
Kara Harmon	Senior Consultant	\$525.00	88.7	\$46,567.50
Eric VanHorn	Consultant II	\$500.00	205.6	\$102,800.00
Vincent Pena	Manager	\$475.00	63.4	\$30,115.00
Christopher Sharp	Associate	\$425.00	208.5	\$88,612.50
Gerard Gigante	Associate	\$425.00	170.8	\$72,590.00
Kevin O'Donnell	Associate	\$425.00	120.3	\$51,127.50
Markus Traylor	Associate	\$425.00	67.4	\$28,645.00
Pablo Cervantes	Associate	\$425.00	67.5	\$28,687.50
Bria Warren	Analyst	\$375.00	45.6	\$17,100.00
Carlo Dominguez	Analyst	\$375.00	111.2	\$41,700.00
John Sagen	Analyst	\$375.00	119.7	\$44,887.50
Thomas Salierno	Analyst	\$375.00	162.4	\$60,900.00
Bernice Grussing	Operations Manager	\$325.00	5.0	\$1,625.00
Paul Kiekhaefer	Analyst	\$325.00	3.0	\$975.00
Rachel Onserio	Analyst	\$325.00	75.6	\$24,570.00
<i>Total</i>			1,608.9	\$712,667.50

Commonwealth of Puerto Rico
Summary of Time Detail by Professional
October 1, 2018 through October 31, 2018

Advise and assist the Debtors regarding the claims reconciliation process: notably, claims review, categorization and analysis, and development of claims reconciliation strategy.

Average Billing Rate

Commonwealth of Puerto Rico
Summary of Time Detail by Professional
October 1, 2018 through October 31, 2018

Commonwealth of Puerto Rico - Fee Applications

Average Billing Rate

Commonwealth of Puerto Rico
Summary of Time Detail by Professional
October 1, 2018 through October 31, 2018

Participate in meetings with Debtors, PROMESA Board Representatives and/or advisors to present findings or discuss various matters related to the claims process.

Average Billing Rate

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
October 1, 2018 through October 31, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Christopher Sharp	10/1/2018	3.1	Litigation Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/1/2018	2.9	Litigation Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/1/2018	2.2	Litigation Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/1/2018	2.5	Litigation Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/1/2018	3.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/1/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/1/2018	1.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/1/2018	2.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/1/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/1/2018	3.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Jay Herriman	10/1/2018	2.1	Review litigation claims, categorize for creditor follow up / reconciliation
John Sagen	10/1/2018	1.5	Familiarize and begin reviewing claims for the Commonwealth of Puerto Rico for J. Herriman
John Sagen	10/1/2018	2.4	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/1/2018	1.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kevin O'Donnell	10/1/2018	3.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
October 1, 2018 through October 31, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kevin O'Donnell	10/1/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Mark Zeiss	10/1/2018	0.6	Review claims register for new claims and changes
Markus Traylor	10/1/2018	3.1	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Pablo Cervantes	10/1/2018	3.0	Analyze proofs of claim to categorize claim treatment, marking claims for objection and docketing errors as appropriate
Pablo Cervantes	10/1/2018	1.0	Analyze proofs of claim to categorize claim treatment, marking claims for objection and docketing errors as appropriate
Paul Kiekhaefer	10/1/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Rachel Onserio	10/1/2018	2.8	Analyze Litigation claims to categorize by functional group / claim treatment
Rachel Onserio	10/1/2018	3.1	Analyze Litigation claims to categorize by functional group / claim treatment
Rachel Onserio	10/1/2018	2.1	Analyze Litigation claims to categorize by functional group / claim treatment
Thomas Salierno	10/1/2018	1.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Thomas Salierno	10/1/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Thomas Salierno	10/1/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/2/2018	2.8	Litigation Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/2/2018	2.9	Litigation Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/2/2018	3.1	Litigation Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/2/2018	2.8	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
October 1, 2018 through October 31, 2018***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Eric VanHorn	10/2/2018	2.3	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/2/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/2/2018	2.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/2/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/2/2018	2.8	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/2/2018	1.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/2/2018	1.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/2/2018	0.7	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kevin O'Donnell	10/2/2018	1.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kevin O'Donnell	10/2/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kevin O'Donnell	10/2/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Pablo Cervantes	10/2/2018	3.0	Analyze proofs of claim to categorize claim treatment, marking claims for objection and docketing errors as appropriate
Rachel Onserio	10/2/2018	3.0	Analyze Litigation claims to categorize by functional group / claim treatment
Rachel Onserio	10/2/2018	2.4	Analyze Litigation claims to categorize by functional group / claim treatment
Rachel Onserio	10/2/2018	2.6	Analyze Litigation claims to categorize by functional group / claim treatment

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
October 1, 2018 through October 31, 2018***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Thomas Salierno	10/2/2018	2.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Thomas Salierno	10/2/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Thomas Salierno	10/2/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/3/2018	3.1	Litigation Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/3/2018	3.0	Litigation Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/3/2018	1.7	Litigation Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/3/2018	3.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/3/2018	2.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/3/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/3/2018	2.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/3/2018	1.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/3/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Jay Herriman	10/3/2018	0.7	Review workstream listing and provide comments on priorities to E. VanHorn
Jay Herriman	10/3/2018	0.9	Prepare open issues tracking document in prep of discussion with Proskauer and OMM
Jay Herriman	10/3/2018	2.6	Analyze Accounts Payable claims to determine docketing errors, follow up questions for counsel, re-categorize claims and subsequent reconciliation

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
October 1, 2018 through October 31, 2018***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
John Sagen	10/3/2018	1.3	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/3/2018	1.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/3/2018	1.4	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/3/2018	0.4	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kevin O'Donnell	10/3/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kevin O'Donnell	10/3/2018	3.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Mark Zeiss	10/3/2018	2.2	Review litigation and Accounts Payable claims
Pablo Cervantes	10/3/2018	3.0	Analyze proofs of claim to categorize claim treatment, marking claims for objection and docketing errors as appropriate
Pablo Cervantes	10/3/2018	2.9	Analyze proofs of claim to categorize claim treatment, marking claims for objection and docketing errors as appropriate
Pablo Cervantes	10/3/2018	3.1	Analyze proofs of claim to categorize claim treatment, marking claims for objection and docketing errors as appropriate
Rachel Onserio	10/3/2018	2.3	Analyze Litigation claims to categorize by functional group / claim treatment
Rachel Onserio	10/3/2018	2.6	Analyze Litigation claims to categorize by functional group / claim treatment
Rachel Onserio	10/3/2018	3.1	Analyze Litigation claims to categorize by functional group / claim treatment
Thomas Salierno	10/3/2018	3.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Thomas Salierno	10/3/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/4/2018	3.0	Litigation Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
October 1, 2018 through October 31, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Christopher Sharp	10/4/2018	3.1	Litigation Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/4/2018	1.7	Litigation Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/4/2018	2.7	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/4/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/4/2018	3.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/4/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/4/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/4/2018	1.4	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Jay Herriman	10/4/2018	2.1	Analyze Accounts Payable claims analysis and provide feedback to claims review team on next steps
Jay Herriman	10/4/2018	1.9	Analyze Litigation claims analysis and provide feedback to E. VanHorn on next steps
Jay Herriman	10/4/2018	0.6	Multiple email correspondence with B. Requena re: Historical disbursement data files for use in claims reconciliation process
Jay Herriman	10/4/2018	1.1	Review Human Resource claims analysis, follow up with J. Sagen on next steps
John Sagen	10/4/2018	0.7	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/4/2018	1.7	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kevin O'Donnell	10/4/2018	2.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
October 1, 2018 through October 31, 2018***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kevin O'Donnell	10/4/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kevin O'Donnell	10/4/2018	2.8	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Mark Zeiss	10/4/2018	1.1	Review Prime Clerk register for claims changes
Mark Zeiss	10/4/2018	0.9	Review individual and corporate tax refunds for reconciliation
Markus Traylor	10/4/2018	1.8	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Rachel Onserio	10/4/2018	1.8	Analyze Litigation claims to categorize by functional group / claim treatment
Rachel Onserio	10/4/2018	3.0	Analyze Litigation claims to categorize by functional group / claim treatment
Rachel Onserio	10/4/2018	3.2	Analyze Litigation claims to categorize by functional group / claim treatment
Thomas Salierno	10/4/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Thomas Salierno	10/4/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Thomas Salierno	10/4/2018	1.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/5/2018	3.1	Tax Refund Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/5/2018	0.9	Tax Refund Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/5/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/5/2018	3.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/5/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate

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***Commonwealth of Puerto Rico
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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Gerard Gigante	10/5/2018	2.5	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/5/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/5/2018	1.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Jay Herriman	10/5/2018	1.9	Analyze updated Accounts Payable claims analysis, provide comments to E. VanHorn
Jay Herriman	10/5/2018	2.6	Analyze draft Litigation / Settlement claim matrix, compare to data provided by Department of Justice
Jay Herriman	10/5/2018	0.7	Prepare and send email to Proskauer with open issues and claim status
John Sagen	10/5/2018	0.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/5/2018	0.4	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/5/2018	1.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kevin O'Donnell	10/5/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kevin O'Donnell	10/5/2018	3.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Mark Zeiss	10/5/2018	0.9	Review Prime Clerk register for claims basis
Mark Zeiss	10/5/2018	0.7	Review claims reconciliation for tax refunds
Mark Zeiss	10/5/2018	1.4	Review claims reconciliation for amendments and exact duplicates
Markus Traylor	10/5/2018	1.8	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Rachel Onserio	10/5/2018	2.4	Analyze Litigation claims to categorize by functional group / claim treatment
Thomas Salierno	10/5/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Thomas Salierno	10/5/2018	2.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Thomas Salierno	10/5/2018	1.4	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Vincent Pena	10/5/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/6/2018	2.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/8/2018	1.7	Analyze filed Litigation proofs of claim to categorize by functional group
Bria Warren	10/8/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group
Christopher Sharp	10/8/2018	2.1	Tax Refund Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/8/2018	2.0	Tax Refund Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/8/2018	3.1	Tax Refund Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/8/2018	3.0	Tax Refund Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/8/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/8/2018	2.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/8/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/8/2018	0.7	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/8/2018	2.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Gerard Gigante	10/8/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Jay Herriman	10/8/2018	2.8	Review Accounts Payable claims, provide guidance on next steps for matching claims to schedules / open Accounts Payable / Disbursement files
Jay Herriman	10/8/2018	3.1	Review litigation claims, comparing claims against data provided by Department of Justice, discuss further methods to automate match.
John Sagen	10/8/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/8/2018	2.6	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kevin O'Donnell	10/8/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kevin O'Donnell	10/8/2018	3.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Mark Zeiss	10/8/2018	2.9	Review Prime Clerk register for claim amount differences
Mark Zeiss	10/8/2018	1.8	Review Prime Clerk register for claim differences
Mark Zeiss	10/8/2018	1.3	Review Prime Clerk register for new claims
Thomas Salierno	10/8/2018	1.3	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Thomas Salierno	10/8/2018	2.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Thomas Salierno	10/8/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Vincent Pena	10/8/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/9/2018	2.3	Analyze filed Litigation proofs of claim to categorize by functional group
Bria Warren	10/9/2018	1.9	Analyze filed Litigation proofs of claim to categorize by functional group

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Christopher Sharp	10/9/2018	3.1	Tax Refund Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/9/2018	3.1	Tax Refund Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/9/2018	3.0	Tax Refund Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/9/2018	0.7	Tax Refund Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/9/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/9/2018	2.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/9/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/9/2018	1.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/9/2018	2.6	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/9/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Jay Herriman	10/9/2018	3.2	Review litigation claims, comparing claims against data provided by Department of Justice, discuss further methods to automate match
Jay Herriman	10/9/2018	2.7	Review Accounts Payable claims, provide guidance on next steps for matching claims to schedules / open Accounts Payable / Disbursement files
John Sagen	10/9/2018	1.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/9/2018	0.6	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
John Sagen	10/9/2018	2.8	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kevin O'Donnell	10/9/2018	3.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kevin O'Donnell	10/9/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Mark Zeiss	10/9/2018	1.9	Revise claims reports per comments
Markus Traylor	10/9/2018	3.1	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Thomas Salierno	10/9/2018	3.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Thomas Salierno	10/9/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Thomas Salierno	10/9/2018	1.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/10/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group
Bria Warren	10/10/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group
Christopher Sharp	10/10/2018	2.8	Tax Refund Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/10/2018	2.0	Tax Refund Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/10/2018	3.1	Tax Refund Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/10/2018	3.0	Tax Refund Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/10/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/10/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Eric VanHorn	10/10/2018	2.7	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/10/2018	2.6	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/10/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/10/2018	1.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Jay Herriman	10/10/2018	3.2	Review litigation claims, comparing claims against data provided by Department of Justice, discuss further methods to automate match
Jay Herriman	10/10/2018	0.8	Review data files provided by B. Requena for use in claims reconciliation
John Sagen	10/10/2018	2.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/10/2018	2.6	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kevin O'Donnell	10/10/2018	3.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kevin O'Donnell	10/10/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Markus Traylor	10/10/2018	1.8	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Thomas Salierno	10/10/2018	1.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Thomas Salierno	10/10/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Thomas Salierno	10/10/2018	3.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Vincent Pena	10/10/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Bria Warren	10/11/2018	2.5	Analyze filed Litigation proofs of claim to categorize by functional group
Bria Warren	10/11/2018	0.9	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/11/2018	0.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/11/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/11/2018	2.0	Tax Refund Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/11/2018	2.1	Tax Refund Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/11/2018	3.1	Tax Refund Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/11/2018	2.5	Tax Refund Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/11/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/11/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/11/2018	2.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/11/2018	1.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/11/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/11/2018	2.4	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Jay Herriman	10/11/2018	0.8	Review litigation payment data files provided by B. Requena for use in claims reconciliation

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
John Sagen	10/11/2018	2.8	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/11/2018	1.3	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/11/2018	1.6	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kevin O'Donnell	10/11/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kevin O'Donnell	10/11/2018	3.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Markus Traylor	10/11/2018	1.8	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Thomas Salierno	10/11/2018	2.8	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Thomas Salierno	10/11/2018	1.4	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Thomas Salierno	10/11/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Vincent Pena	10/11/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Vincent Pena	10/11/2018	1.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/12/2018	0.2	Analyze filed Litigation proofs of claim to categorize by functional group
Bria Warren	10/12/2018	3.1	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/12/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/12/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate

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Professional	Date	Hours	Activity
Carlo Dominguez	10/12/2018	2.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/12/2018	0.8	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/12/2018	2.1	Tax Refund Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/12/2018	3.1	Tax Refund Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Christopher Sharp	10/12/2018	1.4	Tax Refund Claims - Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/12/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/12/2018	2.6	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Eric VanHorn	10/12/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/12/2018	2.3	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/12/2018	1.3	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Gerard Gigante	10/12/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Jay Herriman	10/12/2018	0.2	Email correspondence with E. VanHorn re: litigation claims matching
Jay Herriman	10/12/2018	1.7	Review matches made between filed litigation claims and data provided by the Department of Justice
John Sagen	10/12/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/12/2018	2.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate

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Professional	Date	Hours	Activity
Kevin O'Donnell	10/12/2018	3.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kevin O'Donnell	10/12/2018	3.0	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Markus Traylor	10/12/2018	1.8	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Rachel Onserio	10/12/2018	3.1	Analyze Litigation claims to categorize by functional group / claim treatment
Rachel Onserio	10/12/2018	0.7	Analyze Litigation claims to categorize by functional group / claim treatment
Rachel Onserio	10/12/2018	3.1	Analyze Litigation claims to categorize by functional group / claim treatment
Thomas Salierno	10/12/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Thomas Salierno	10/12/2018	1.3	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Thomas Salierno	10/12/2018	2.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Vincent Pena	10/12/2018	3.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Vincent Pena	10/12/2018	1.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/13/2018	0.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/14/2018	0.5	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/15/2018	2.0	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/15/2018	1.6	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/15/2018	2.1	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/15/2018	1.9	Analyze filed Litigation proofs of claim to categorize by functional group

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Professional	Date	Hours	Activity
Christopher Sharp	10/15/2018	3.1	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/15/2018	2.1	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/15/2018	3.0	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/15/2018	2.3	Analyze filed tax refund proofs of claim to categorize by functional group
Eric VanHorn	10/15/2018	1.1	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/15/2018	2.1	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/15/2018	1.3	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/15/2018	1.9	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/15/2018	0.9	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/15/2018	1.5	Analyze filed litigation proofs of claim to categorize by functional group
Jay Herriman	10/15/2018	1.2	Prepare a sample claims report related to 5 Accounts Payable claims for review by the Commonwealth to establish reconciliation rules
John Sagen	10/15/2018	1.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/15/2018	1.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/15/2018	1.8	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/15/2018	1.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kara Harmon	10/15/2018	2.9	Continue reconciliation of Accounts Payable trade claims against open AP provided by B. Requena
Kara Harmon	10/15/2018	0.3	Analyze current claims drafted on objection
Kara Harmon	10/15/2018	0.4	Prepare workstream for J. Sagen re: draft objection translations
Kara Harmon	10/15/2018	0.6	Analyze Accounts Payable trade claims workbook to identify sample population for reconciliation

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Professional	Date	Hours	Activity
Kara Harmon	10/15/2018	0.4	Prepare workbook of sample Accounts Payable reconciliation including Proofs of Claim images
Kara Harmon	10/15/2018	2.7	Analyze trade claims against open Accounts Payable provided by B. Requena
Kara Harmon	10/15/2018	0.2	Prepare follow up with E. VanHorn regarding workstream status
Kara Harmon	10/15/2018	0.3	Review current workstream status tracker provided by E. VanHorn
Kevin O'Donnell	10/15/2018	0.3	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Kevin O'Donnell	10/15/2018	1.7	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Kevin O'Donnell	10/15/2018	1.0	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Kevin O'Donnell	10/15/2018	1.2	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/15/2018	1.4	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/15/2018	1.3	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/15/2018	1.2	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Rachel Onserio	10/15/2018	1.8	Analyze filed Non-Cofina Bond proofs of claim to categorize by claim treatment
Rachel Onserio	10/15/2018	2.6	Analyze filed Non-Cofina Bond proofs of claim to categorize by claim treatment
Rachel Onserio	10/15/2018	2.4	Analyze filed Non-Cofina Bond proofs of claim to categorize by claim treatment
Thomas Salierno	10/15/2018	1.2	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/15/2018	1.4	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/15/2018	1.5	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/15/2018	1.2	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/15/2018	1.5	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Vincent Pena	10/15/2018	2.0	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group

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***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
October 1, 2018 through October 31, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Vincent Pena	10/15/2018	1.4	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/15/2018	1.1	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Carlo Dominguez	10/16/2018	2.2	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/16/2018	2.1	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/16/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/16/2018	1.6	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/16/2018	1.8	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/16/2018	0.7	Analyze filed Litigation proofs of claim to categorize by functional group
Christopher Sharp	10/16/2018	3.2	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/16/2018	3.1	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/16/2018	2.8	Analyze filed tax refund proofs of claim to categorize by functional group
Eric VanHorn	10/16/2018	1.6	Analyze filed litigation proofs of claim to categorize by claim treatment
Eric VanHorn	10/16/2018	1.3	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/16/2018	1.1	Analyze filed litigation proofs of claim to categorize by claim treatment
Eric VanHorn	10/16/2018	0.8	Analyze filed litigation proofs of claim to categorize by claim treatment
Eric VanHorn	10/16/2018	1.5	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/16/2018	1.9	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/16/2018	1.3	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/16/2018	1.4	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/16/2018	1.8	Analyze filed litigation proofs of claim to categorize by functional group

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***Commonwealth of Puerto Rico
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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Gerard Gigante	10/16/2018	1.8	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/16/2018	1.4	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/16/2018	1.1	Analyze filed litigation proofs of claim to categorize by functional group
Jay Herriman	10/16/2018	1.1	Review analysis of 10 sample open litigation / settlement claims matched against the data provided by the Department of Justice
John Sagen	10/16/2018	1.4	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/16/2018	1.7	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/16/2018	2.4	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kara Harmon	10/16/2018	2.6	Continue analysis and reconciliation of Accounts Payable trade claims against open AP provided by B. Requena
Kara Harmon	10/16/2018	0.5	Status meeting between Prime Clerk and A&M. J. Hertzberg, K. Harmon, M. Zeiss, E. VanHorn and C. Shepper, J. Berman, and M. Durbin
Kara Harmon	10/16/2018	1.8	Continue reconciliation of Accounts Payable trade claims against open Accounts Payable provided by B. Requena
Kara Harmon	10/16/2018	0.3	Prepare analysis of current workstreams including anticipated date of completion
Kara Harmon	10/16/2018	2.9	Continue reconciliation of Accounts Payable trade claims against open Accounts Payable provided by B. Requena
Kevin O'Donnell	10/16/2018	1.3	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Kevin O'Donnell	10/16/2018	1.7	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Kevin O'Donnell	10/16/2018	1.3	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Kevin O'Donnell	10/16/2018	1.9	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Mark Zeiss	10/16/2018	1.8	Review Prime Clerk register for claims changes
Mark Zeiss	10/16/2018	1.1	Review Prime Clerk register for new claims
Mark Zeiss	10/16/2018	1.1	Review accounts payable, litigation claims for reconciliation

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Markus Traylor	10/16/2018	0.3	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/16/2018	1.2	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/16/2018	1.5	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/16/2018	1.4	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Rachel Onserio	10/16/2018	1.9	Analyze filed Non-Cofina Bond proofs of claim to categorize by claim treatment
Rachel Onserio	10/16/2018	1.7	Analyze filed Non-Cofina Bond proofs of claim to categorize by claim treatment
Thomas Salierno	10/16/2018	1.5	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/16/2018	1.1	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/16/2018	1.3	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/16/2018	1.8	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/16/2018	1.2	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Vincent Pena	10/16/2018	1.2	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/16/2018	2.0	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Carlo Dominguez	10/17/2018	2.2	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/17/2018	2.1	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/17/2018	2.2	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/17/2018	0.8	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/17/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group
Christopher Sharp	10/17/2018	3.1	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/17/2018	1.7	Analyze filed tax refund proofs of claim to categorize by functional group

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***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Christopher Sharp	10/17/2018	3.0	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/17/2018	1.8	Analyze filed tax refund proofs of claim to categorize by functional group
Eric VanHorn	10/17/2018	1.1	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/17/2018	0.6	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/17/2018	1.4	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/17/2018	1.7	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/17/2018	1.7	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/17/2018	0.9	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/17/2018	1.3	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/17/2018	1.7	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/17/2018	1.4	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/17/2018	1.8	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/17/2018	1.0	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/17/2018	0.8	Analyze filed litigation proofs of claim to categorize by functional group
John Sagen	10/17/2018	1.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/17/2018	1.3	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/17/2018	2.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/17/2018	1.8	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate

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***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kara Harmon	10/17/2018	2.4	Begin preparation of analysis on department listed on filed Accounts Payable claims
Kara Harmon	10/17/2018	0.4	Prepare updated index to incorporate new files from B. Requena
Kara Harmon	10/17/2018	0.6	Analyze new files from B. Requena
Kara Harmon	10/17/2018	1.8	Analyze Accounts Payable filed claims data and prepare report of all trade claims that do not include contract numbers
Kara Harmon	10/17/2018	3.2	Continue reconciliation of Accounts Payable trade claims against open Accounts Payable provided by B. Requena
Kevin O'Donnell	10/17/2018	2.0	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Kevin O'Donnell	10/17/2018	1.3	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Kevin O'Donnell	10/17/2018	1.7	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Mark Zeiss	10/17/2018	0.6	Review accounts payable claims for reconciliation
Markus Traylor	10/17/2018	2.0	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/17/2018	0.4	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/17/2018	2.2	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Pablo Cervantes	10/17/2018	2.8	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/17/2018	2.2	Analyze filed tax refund proofs of claim to categorize by functional group
Rachel Onserio	10/17/2018	1.9	Analyze filed Non-Cofina Bond proofs of claim to categorize by claim treatment
Rachel Onserio	10/17/2018	2.1	Analyze filed Non-Cofina Bond proofs of claim to categorize by claim treatment
Rachel Onserio	10/17/2018	1.8	Analyze filed Non-Cofina Bond proofs of claim to categorize by claim treatment
Rachel Onserio	10/17/2018	2.2	Analyze filed Non-Cofina Bond proofs of claim to categorize by claim treatment
Thomas Salierno	10/17/2018	1.7	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/17/2018	1.8	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/17/2018	1.1	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Thomas Salierno	10/17/2018	1.1	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/17/2018	1.2	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Vincent Pena	10/17/2018	1.1	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/17/2018	1.1	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/17/2018	2.2	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Carlo Dominguez	10/18/2018	1.9	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/18/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/18/2018	2.1	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/18/2018	1.7	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/18/2018	2.2	Analyze filed Litigation proofs of claim to categorize by functional group
Christopher Sharp	10/18/2018	1.6	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/18/2018	1.2	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/18/2018	2.2	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/18/2018	0.7	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/18/2018	2.7	Analyze filed tax refund proofs of claim to categorize by functional group
Eric VanHorn	10/18/2018	1.5	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/18/2018	1.4	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/18/2018	1.6	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/18/2018	2.2	Analyze filed litigation proofs of claim to categorize by claim treatment
Eric VanHorn	10/18/2018	2.1	Analyze filed litigation proofs of claim to categorize by claim treatment

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Gerard Gigante	10/18/2018	0.9	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/18/2018	1.7	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/18/2018	1.1	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/18/2018	1.7	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/18/2018	1.6	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/18/2018	1.3	Analyze filed litigation proofs of claim to categorize by functional group
John Sagen	10/18/2018	0.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/18/2018	2.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/18/2018	2.3	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kara Harmon	10/18/2018	2.6	Complete analysis of departments for filed trade claims
Kara Harmon	10/18/2018	2.8	Continue department analysis for filed AP trade claims
Kara Harmon	10/18/2018	1.8	Analyze Accounts Payable claims with attached contracts to identify information for claims reconciliation re: contract number and department
Mark Zeiss	10/18/2018	1.8	Review claims changes from weekly Prime Clerk register report
Markus Traylor	10/18/2018	2.4	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Pablo Cervantes	10/18/2018	1.4	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/18/2018	1.6	Analyze filed tax refund proofs of claim to categorize by functional group
Rachel Onserio	10/18/2018	1.8	Analyze filed Non-Cofina Bond proofs of claim to categorize by claim treatment
Rachel Onserio	10/18/2018	2.6	Analyze filed Non-Cofina Bond proofs of claim to categorize by claim treatment
Rachel Onserio	10/18/2018	1.9	Analyze filed Non-Cofina Bond proofs of claim to categorize by claim treatment

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Rachel Onserio	10/18/2018	1.8	Analyze filed Non-Cofina Bond proofs of claim to categorize by claim treatment
Thomas Salierno	10/18/2018	1.1	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/18/2018	1.1	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/18/2018	1.6	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/18/2018	1.5	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/18/2018	1.3	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Vincent Pena	10/18/2018	1.5	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/18/2018	1.2	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Carlo Dominguez	10/19/2018	1.9	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/19/2018	0.7	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/19/2018	1.6	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/19/2018	2.1	Analyze filed Litigation proofs of claim to categorize by functional group
Christopher Sharp	10/19/2018	2.3	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/19/2018	0.4	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/19/2018	1.9	Analyze filed tax refund proofs of claim to categorize by functional group
Eric VanHorn	10/19/2018	1.5	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/19/2018	1.2	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/19/2018	1.7	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/19/2018	2.2	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/19/2018	2.4	Analyze filed litigation proofs of claim to categorize by functional group

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Eric VanHorn	10/19/2018	0.9	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/19/2018	0.8	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/19/2018	1.7	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/19/2018	1.5	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/19/2018	1.7	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/19/2018	0.9	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/19/2018	0.9	Analyze filed litigation proofs of claim to categorize by functional group
John Sagen	10/19/2018	1.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/19/2018	1.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/19/2018	0.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/19/2018	1.5	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kara Harmon	10/19/2018	0.6	Prepare report of filed proofs of claim including contracts for J. Sagen review
Kara Harmon	10/19/2018	2.3	Begin preparation of report for Accounts Payable trade claims including agency, contract numbers, and invoices for client review
Kara Harmon	10/19/2018	0.4	Analyze Accounts Payable Trade claims to identify agency for client review
Kara Harmon	10/19/2018	0.7	Begin tier two review of Accounts Payable trade claims to identify departments where creditor had not provided one
Kara Harmon	10/19/2018	1.9	Continue review of Accounts Payable trade claims to identify departments where creditor had not provided one
Kara Harmon	10/19/2018	1.8	Continue reconciliation of Accounts Payable trade claims against open Accounts Payable provided by B. Requena
Mark Zeiss	10/19/2018	0.9	Revise claims reconciliation tasks and project estimates
Markus Traylor	10/19/2018	2.1	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Markus Traylor	10/19/2018	0.3	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/19/2018	2.1	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Rachel Onserio	10/19/2018	1.4	Analyze filed Non-Cofina Bond proofs of claim to categorize by claim treatment
Rachel Onserio	10/19/2018	1.9	Analyze filed Non-Cofina Bond proofs of claim to categorize by claim treatment
Rachel Onserio	10/19/2018	2.2	Analyze filed Non-Cofina Bond proofs of claim to categorize by claim treatment
Rachel Onserio	10/19/2018	2.3	Analyze filed Non-Cofina Bond proofs of claim to categorize by claim treatment
Thomas Salierno	10/19/2018	1.6	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/19/2018	1.0	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/19/2018	1.6	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/19/2018	1.1	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/19/2018	1.7	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Carlo Dominguez	10/20/2018	1.5	Analyze filed Litigation proofs of claim to categorize by functional group
Gerard Gigante	10/20/2018	1.0	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/20/2018	1.4	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/20/2018	1.4	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/20/2018	0.9	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/20/2018	2.0	Analyze filed litigation proofs of claim to categorize by functional group
Bria Warren	10/22/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group
Bria Warren	10/22/2018	1.9	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/22/2018	1.0	Analyze filed Litigation proofs of claim to categorize by functional group

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carlo Dominguez	10/22/2018	2.0	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/22/2018	1.9	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/22/2018	2.5	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/22/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group
Christopher Sharp	10/22/2018	2.2	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/22/2018	0.7	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/22/2018	1.5	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/22/2018	0.6	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/22/2018	1.8	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/22/2018	1.9	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/22/2018	1.5	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/22/2018	0.6	Analyze filed tax refund proofs of claim to categorize by functional group
Eric VanHorn	10/22/2018	1.2	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/22/2018	2.4	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/22/2018	2.6	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/22/2018	1.7	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/22/2018	1.4	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/22/2018	2.7	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/22/2018	1.7	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/22/2018	2.0	Analyze filed litigation proofs of claim to categorize by functional group

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***Commonwealth of Puerto Rico
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October 1, 2018 through October 31, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Gerard Gigante	10/22/2018	1.5	Analyze filed litigation proofs of claim to categorize by functional group
Jay Herriman	10/22/2018	2.7	Review sample litigation claims, comparing to data provided by Department of Justice in prep of presenting to client for review
John Sagen	10/22/2018	1.4	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/22/2018	2.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/22/2018	1.6	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kara Harmon	10/22/2018	0.9	Analyze proposed filed trade claim updates received from J. Sagen
Kara Harmon	10/22/2018	2.1	Prepare report of trade claims ready for client review
Kara Harmon	10/22/2018	2.4	Continue analysis of trade claims for population including agency, contract number, and invoices for client review
Kara Harmon	10/22/2018	2.8	Analyze claims ready for client review to confirm all necessary information is included in Proofs of Claim
Kevin O'Donnell	10/22/2018	0.3	Analyze filed Non-Cofina Bonds proofs of claims to categorize by functional group
Kevin O'Donnell	10/22/2018	1.0	Analyze filed Non-Cofina Bonds proofs of claims to categorize by functional group
Mark Zeiss	10/22/2018	1.8	Revise claims reconciliation workplan with additional workstreams and claims counts
Markus Traylor	10/22/2018	2.0	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/22/2018	2.0	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/22/2018	1.4	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/22/2018	1.1	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Pablo Cervantes	10/22/2018	1.8	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/22/2018	0.4	Analyze filed tax refund proofs of claim to categorize by functional group
Thomas Salierno	10/22/2018	1.4	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment

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***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
October 1, 2018 through October 31, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Thomas Salierno	10/22/2018	1.5	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/22/2018	1.3	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/22/2018	1.3	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/22/2018	1.4	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Vincent Pena	10/22/2018	1.2	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/22/2018	1.4	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/22/2018	2.0	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Bria Warren	10/23/2018	3.1	Analyze filed Litigation proofs of claim to categorize by functional group
Bria Warren	10/23/2018	2.2	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/23/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/23/2018	1.9	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/23/2018	1.5	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/23/2018	2.5	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/23/2018	1.0	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/23/2018	0.3	Analyze filed Litigation proofs of claim to categorize by functional group
Christopher Sharp	10/23/2018	2.0	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/23/2018	1.7	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/23/2018	0.9	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/23/2018	2.2	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/23/2018	0.5	Analyze filed tax refund proofs of claim to categorize by functional group

***Commonwealth of Puerto Rico
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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Christopher Sharp	10/23/2018	0.7	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/23/2018	2.4	Analyze filed tax refund proofs of claim to categorize by functional group
Eric VanHorn	10/23/2018	1.8	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/23/2018	1.3	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/23/2018	1.7	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/23/2018	1.6	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/23/2018	1.4	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/23/2018	1.1	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/23/2018	1.5	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/23/2018	0.5	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/23/2018	2.2	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/23/2018	1.6	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/23/2018	0.7	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/23/2018	1.0	Analyze filed litigation proofs of claim to categorize by functional group
Jay Herriman	10/23/2018	0.2	Email correspondence with K. Harmon re: Accounts Payable claims analysis
Jay Herriman	10/23/2018	1.1	Review Accounts Payable claims analysis for claims which have provided needed information to proceed with reconciliation
John Sagen	10/23/2018	1.3	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/23/2018	1.6	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/23/2018	1.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate

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***Commonwealth of Puerto Rico
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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
John Sagen	10/23/2018	1.8	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kara Harmon	10/23/2018	1.2	Prepare analysis of filed litigation claims against summary judgement file provided by the Department of Justice
Kara Harmon	10/23/2018	0.6	Prepare new workstreams for claims reconciliation and resolution
Kara Harmon	10/23/2018	2.6	Analyze trade claims which included a contract but no department asserted to identify correct classification
Kara Harmon	10/23/2018	1.2	Prepare modifications to the Accounts Payable Trade Claims report per comments from J. Herriman
Kevin O'Donnell	10/23/2018	1.3	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	10/23/2018	1.9	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	10/23/2018	1.3	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	10/23/2018	1.7	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Mark Zeiss	10/23/2018	0.6	Revise claims reconciliation workplan per additional input from team
Markus Traylor	10/23/2018	1.5	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/23/2018	2.0	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/23/2018	1.4	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/23/2018	2.1	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Pablo Cervantes	10/23/2018	2.2	Analyze filed tax refund proofs of claim to categorize by functional group
Thomas Salierno	10/23/2018	1.6	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/23/2018	1.1	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/23/2018	1.3	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/23/2018	1.8	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/23/2018	1.2	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment

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***Commonwealth of Puerto Rico
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October 1, 2018 through October 31, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Vincent Pena	10/23/2018	1.5	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/23/2018	1.4	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/23/2018	2.0	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Bria Warren	10/24/2018	2.5	Analyze filed Litigation proofs of claim to categorize by functional group
Bria Warren	10/24/2018	0.9	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/24/2018	1.8	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/24/2018	2.1	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/24/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/24/2018	0.8	Analyze filed Litigation proofs of claim to categorize by functional group
Christopher Sharp	10/24/2018	1.9	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/24/2018	1.7	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/24/2018	2.1	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/24/2018	1.2	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/24/2018	2.6	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/24/2018	0.8	Analyze filed tax refund proofs of claim to categorize by functional group
Eric VanHorn	10/24/2018	1.1	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/24/2018	1.9	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/24/2018	1.2	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/24/2018	1.1	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/24/2018	1.3	Analyze filed litigation proofs of claim to categorize by functional group

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Gerard Gigante	10/24/2018	1.4	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/24/2018	1.4	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/24/2018	0.5	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/24/2018	1.7	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/24/2018	1.1	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/24/2018	1.9	Analyze filed litigation proofs of claim to categorize by functional group
Jay Herriman	10/24/2018	0.1	Email correspondence with E. VanHorn re: litigation claims mapping data
Jay Herriman	10/24/2018	1.4	Review litigation claims mapping data analysis to Department of Justice data provided by A&M team
John Sagen	10/24/2018	1.3	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/24/2018	1.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/24/2018	1.7	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kara Harmon	10/24/2018	2.3	Continue review of Accounts PayableP trade claims supporting documents to identify departments where creditor had not provided one
Kara Harmon	10/24/2018	2.4	Prepare master file of Accounts Payable claims incorporating all workstreams and analysis to date
Kara Harmon	10/24/2018	1.9	Continue review of Accounts Payable trade claims supporting documents to identify departments where creditor had not provided one
Kevin O'Donnell	10/24/2018	2.0	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	10/24/2018	1.3	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	10/24/2018	1.7	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Markus Traylor	10/24/2018	1.3	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Markus Traylor	10/24/2018	2.1	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/24/2018	1.4	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/24/2018	2.0	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Pablo Cervantes	10/24/2018	2.8	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/24/2018	2.7	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/24/2018	1.2	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/24/2018	1.5	Analyze filed tax refund proofs of claim to categorize by functional group
Thomas Salierno	10/24/2018	1.2	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/24/2018	1.8	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/24/2018	1.0	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/24/2018	1.8	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/24/2018	1.1	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Vincent Pena	10/24/2018	1.2	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/24/2018	1.1	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/24/2018	1.1	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Bria Warren	10/25/2018	0.7	Analyze filed Litigation proofs of claim to categorize by functional group
Bria Warren	10/25/2018	3.1	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/25/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/25/2018	1.9	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/25/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carlo Dominguez	10/25/2018	2.5	Analyze filed Litigation proofs of claim to categorize by functional group
Christopher Sharp	10/25/2018	1.7	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/25/2018	1.5	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/25/2018	2.2	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/25/2018	2.9	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/25/2018	0.6	Analyze filed tax refund proofs of claim to categorize by functional group
Eric VanHorn	10/25/2018	2.1	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/25/2018	2.2	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/25/2018	1.9	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/25/2018	2.4	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/25/2018	1.2	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/25/2018	1.5	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/25/2018	2.0	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/25/2018	1.7	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/25/2018	2.3	Analyze filed litigation proofs of claim to categorize by functional group
John Sagen	10/25/2018	2.3	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/25/2018	1.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/25/2018	0.8	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
John Sagen	10/25/2018	0.4	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kara Harmon	10/25/2018	1.4	Continue review of Accounts Payable trade claims supporting documents to identify departments where creditor had not provided one
Kara Harmon	10/25/2018	1.2	Prepare modified versions of partially redacted Schedules for all Debtors per request from Willkie
Kevin O'Donnell	10/25/2018	1.7	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	10/25/2018	1.2	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	10/25/2018	1.0	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	10/25/2018	1.2	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	10/25/2018	1.0	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Pablo Cervantes	10/25/2018	2.2	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/25/2018	0.7	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/25/2018	1.8	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/25/2018	2.3	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/25/2018	0.5	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/25/2018	0.8	Analyze filed tax refund proofs of claim to categorize by functional group
Thomas Salierno	10/25/2018	1.3	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/25/2018	2.0	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/25/2018	1.0	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/25/2018	2.0	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/25/2018	1.3	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Vincent Pena	10/25/2018	1.5	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/25/2018	1.2	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Bria Warren	10/26/2018	3.1	Analyze filed Litigation proofs of claim to categorize by functional group
Bria Warren	10/26/2018	0.2	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/26/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/26/2018	2.3	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/26/2018	0.8	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/26/2018	1.5	Analyze filed Litigation proofs of claim to categorize by functional group
Christopher Sharp	10/26/2018	1.7	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/26/2018	1.3	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/26/2018	2.6	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/26/2018	1.3	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/26/2018	1.9	Analyze filed tax refund proofs of claim to categorize by functional group
Eric VanHorn	10/26/2018	2.1	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/26/2018	1.2	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/26/2018	1.6	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/26/2018	2.2	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/26/2018	1.9	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/26/2018	1.5	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/26/2018	1.0	Analyze filed litigation proofs of claim to categorize by functional group

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Professional	Date	Hours	Activity
Gerard Gigante	10/26/2018	1.4	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/26/2018	0.9	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/26/2018	1.1	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/26/2018	0.8	Analyze filed litigation proofs of claim to categorize by functional group
John Sagen	10/26/2018	1.5	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/26/2018	2.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/26/2018	0.6	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/26/2018	1.7	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kara Harmon	10/26/2018	0.7	Prepare updated consolidated report of claims ready for Commonwealth review
Kara Harmon	10/26/2018	3.2	Complete review of Accounts Payable trade claims including supporting document re: identification of claims with enough support for Commonwealth to reconcile
Kevin O'Donnell	10/26/2018	1.2	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	10/26/2018	1.2	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	10/26/2018	1.7	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Pablo Cervantes	10/26/2018	0.9	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/26/2018	0.6	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/26/2018	1.1	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/26/2018	0.7	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/26/2018	0.8	Analyze filed tax refund proofs of claim to categorize by functional group

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Professional	Date	Hours	Activity
Thomas Salierno	10/26/2018	1.0	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/26/2018	1.0	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/26/2018	2.0	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/26/2018	1.5	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/26/2018	1.5	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Vincent Pena	10/26/2018	1.1	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/26/2018	1.4	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Kara Harmon	10/27/2018	2.4	Begin reconciliation of next phase of Accounts Payable claims against files provided by Commonwealth
Bria Warren	10/29/2018	1.0	Analyze filed Litigation proofs of claim to categorize by functional group
Bria Warren	10/29/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/29/2018	0.6	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/29/2018	0.8	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/29/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/29/2018	1.5	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/29/2018	2.0	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/29/2018	1.9	Analyze filed Litigation proofs of claim to categorize by functional group
Christopher Sharp	10/29/2018	1.4	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/29/2018	1.8	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/29/2018	0.9	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/29/2018	0.7	Analyze filed tax refund proofs of claim to categorize by functional group

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
October 1, 2018 through October 31, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Christopher Sharp	10/29/2018	0.7	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/29/2018	2.6	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/29/2018	2.2	Analyze filed tax refund proofs of claim to categorize by functional group
Eric VanHorn	10/29/2018	2.1	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/29/2018	1.7	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/29/2018	1.4	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/29/2018	1.1	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/29/2018	1.9	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/29/2018	2.2	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/29/2018	0.9	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/29/2018	1.8	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/29/2018	1.7	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/29/2018	1.0	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/29/2018	1.1	Analyze filed litigation proofs of claim to categorize by functional group
Jay Herriman	10/29/2018	2.3	Review accounts payable claims analysis in prep of call with client to discuss next steps in reconciliation
John Sagen	10/29/2018	2.1	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/29/2018	1.6	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/29/2018	1.3	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
October 1, 2018 through October 31, 2018***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
John Sagen	10/29/2018	1.7	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kara Harmon	10/29/2018	1.4	Begin review of litigation against judgement files provided by Commonwealth
Kara Harmon	10/29/2018	1.7	Continue analysis of Accounts Payable trade claims to determine next steps for claims reconciliation
Kara Harmon	10/29/2018	2.2	Prepare report of Accounts Payable claims needing additional information in order to complete full reconciliation
Kara Harmon	10/29/2018	2.8	Analyze Accounts Payable Trade claims that do not contain enough information to reconcile in order to determine next steps
Kevin O'Donnell	10/29/2018	1.0	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	10/29/2018	2.0	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	10/29/2018	0.4	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	10/29/2018	2.0	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Mark Zeiss	10/29/2018	1.3	Review weekly register for claims changes
Mark Zeiss	10/29/2018	1.1	Review weekly register for new claims
Markus Traylor	10/29/2018	1.1	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/29/2018	1.1	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/29/2018	1.4	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Pablo Cervantes	10/29/2018	1.1	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/29/2018	0.8	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/29/2018	0.7	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/29/2018	0.6	Analyze filed tax refund proofs of claim to categorize by functional group
Thomas Salierno	10/29/2018	1.2	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/29/2018	1.1	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
October 1, 2018 through October 31, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Thomas Salierno	10/29/2018	1.3	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/29/2018	1.5	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/29/2018	1.7	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Vincent Pena	10/29/2018	2.0	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/29/2018	1.2	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/29/2018	1.4	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/29/2018	2.0	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Bria Warren	10/30/2018	2.5	Analyze filed Litigation proofs of claim to categorize by functional group
Bria Warren	10/30/2018	2.2	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/30/2018	0.4	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/30/2018	1.5	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/30/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/30/2018	0.7	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/30/2018	2.2	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/30/2018	0.1	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/30/2018	0.7	Analyze filed Litigation proofs of claim to categorize by functional group
Christopher Sharp	10/30/2018	2.4	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/30/2018	1.6	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/30/2018	1.8	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/30/2018	2.1	Analyze filed tax refund proofs of claim to categorize by functional group

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
October 1, 2018 through October 31, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Christopher Sharp	10/30/2018	1.1	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/30/2018	1.3	Analyze filed tax refund proofs of claim to categorize by functional group
Eric VanHorn	10/30/2018	1.3	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/30/2018	1.5	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/30/2018	1.2	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/30/2018	2.2	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/30/2018	1.8	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/30/2018	1.4	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/30/2018	0.8	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/30/2018	0.7	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/30/2018	0.7	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/30/2018	2.0	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/30/2018	1.8	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/30/2018	0.9	Analyze filed litigation proofs of claim to categorize by functional group
Jay Herriman	10/30/2018	1.8	Review litigation claims analysis, comparing data provided by the judiciary to filed claims
Jay Herriman	10/30/2018	0.3	Email correspondence with L. Marini and B. Sarriera re: status of open questions related to Accounts Payable claims reconciliation
John Sagen	10/30/2018	1.6	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/30/2018	2.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/30/2018	1.4	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
October 1, 2018 through October 31, 2018***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
John Sagen	10/30/2018	1.9	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kara Harmon	10/30/2018	0.2	Prepare Accounts Payable trade claim for objection per review and assertion of "none"
Kara Harmon	10/30/2018	0.6	Prepare updated Accounts Payable trade claims for Commonwealth review per comments received from J. Herriman
Kara Harmon	10/30/2018	0.9	Prepare updated report of Accounts Payable claims requiring additional information for Commonwealth to reconcile
Kara Harmon	10/30/2018	1.2	Prepare updated report of Accounts Payable claims ready for Commonwealth review incorporating comments received
Kara Harmon	10/30/2018	3.2	Analyze filed litigation claims against judgements files provided by Commonwealth
Kevin O'Donnell	10/30/2018	1.9	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	10/30/2018	1.3	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	10/30/2018	1.3	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	10/30/2018	1.7	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Mark Zeiss	10/30/2018	2.8	Review litigation claims for case numbers and known litigants including across settlement payments
Markus Traylor	10/30/2018	1.2	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/30/2018	1.1	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/30/2018	1.1	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/30/2018	1.2	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Pablo Cervantes	10/30/2018	0.4	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/30/2018	1.8	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/30/2018	1.1	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/30/2018	0.9	Analyze filed tax refund proofs of claim to categorize by functional group

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***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
October 1, 2018 through October 31, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pablo Cervantes	10/30/2018	1.6	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/30/2018	0.6	Analyze filed tax refund proofs of claim to categorize by functional group
Thomas Salierno	10/30/2018	1.4	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/30/2018	1.3	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/30/2018	1.6	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/30/2018	1.5	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/30/2018	1.0	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Vincent Pena	10/30/2018	1.3	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/30/2018	1.5	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Bria Warren	10/31/2018	0.9	Analyze filed Litigation proofs of claim to categorize by functional group
Bria Warren	10/31/2018	2.2	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/31/2018	0.3	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/31/2018	1.5	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/31/2018	2.3	Analyze filed Litigation proofs of claim to categorize by functional group
Carlo Dominguez	10/31/2018	0.4	Analyze filed Litigation proofs of claim to categorize by functional group
Christopher Sharp	10/31/2018	0.7	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/31/2018	1.5	Analyze filed litigation proofs of claim to categorize by functional group
Christopher Sharp	10/31/2018	2.2	Analyze filed litigation proofs of claim to categorize by functional group
Christopher Sharp	10/31/2018	1.7	Analyze filed tax refund proofs of claim to categorize by functional group
Christopher Sharp	10/31/2018	2.1	Analyze filed tax refund proofs of claim to categorize by functional group

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
October 1, 2018 through October 31, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Christopher Sharp	10/31/2018	1.9	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/31/2018	1.4	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/31/2018	2.1	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/31/2018	1.6	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/31/2018	1.6	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	10/31/2018	2.1	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/31/2018	1.7	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/31/2018	1.2	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/31/2018	2.2	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/31/2018	0.8	Analyze filed litigation proofs of claim to categorize by functional group
Gerard Gigante	10/31/2018	0.4	Analyze filed litigation proofs of claim to categorize by functional group
Jay Herriman	10/31/2018	3.2	Review litigation claims analysis, comparing data provided by the judiciary to filed claims
John Sagen	10/31/2018	1.3	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/31/2018	1.8	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/31/2018	1.6	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/31/2018	1.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kara Harmon	10/31/2018	1.6	Prepare additional litigation claims for sample reconciliation to share with Commonwealth
Kara Harmon	10/31/2018	0.7	Prepare litigation matching template for litigation reconciliation against files received from the Commonwealth and Department of Justice

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
October 1, 2018 through October 31, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kara Harmon	10/31/2018	2.1	Prepare modifications to sample litigation reconciliation to fold into master reconciliation template
Kara Harmon	10/31/2018	1.3	Analyze sample claims reconciliation for five litigation claims
Kevin O'Donnell	10/31/2018	1.0	Analyze filed Non-Cofina Bonds proofs of claims to categorize by functional group
Kevin O'Donnell	10/31/2018	2.0	Analyze filed Non-Cofina Bonds proofs of claims to categorize by functional group
Kevin O'Donnell	10/31/2018	1.0	Analyze filed Non-Cofina Bonds proofs of claims to categorize by functional group
Kevin O'Donnell	10/31/2018	1.0	Analyze filed Non-Cofina Bonds proofs of claims to categorize by functional group
Mark Zeiss	10/31/2018	2.3	Draft claims reconciliation report per current workstreams identifying additional claims reconciliation work
Markus Traylor	10/31/2018	1.0	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/31/2018	1.5	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Markus Traylor	10/31/2018	1.4	Analyze filed Non-Cofina Bonds proofs of claim to categorize by functional group
Pablo Cervantes	10/31/2018	0.2	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/31/2018	1.7	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/31/2018	0.3	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/31/2018	2.2	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/31/2018	0.5	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/31/2018	0.9	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/31/2018	1.3	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/31/2018	1.6	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	10/31/2018	0.2	Analyze filed tax refund proofs of claim to categorize by functional group
Thomas Salierno	10/31/2018	1.5	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
October 1, 2018 through October 31, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Thomas Salierno	10/31/2018	1.3	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/31/2018	1.4	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/31/2018	1.2	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Thomas Salierno	10/31/2018	1.1	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment
Vincent Pena	10/31/2018	1.1	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/31/2018	1.2	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/31/2018	1.1	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Subtotal		1,591.8	

Commonwealth of Puerto Rico - Fee Applications

Professional	Date	Hours	Activity
Julie Hertzberg	10/13/2018	0.2	Communication to J. Elkoury re: A&M August Fee Statement
Julie Hertzberg	10/15/2018	0.3	Communications with A&M team re: rules for recording time detail for monthly fee applications
Bernice Grussing	10/21/2018	3.0	Preparation of September Fee Application draft
Bernice Grussing	10/22/2018	2.0	Review and revise fee application draft
Subtotal		5.5	

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Jay Herriman	10/1/2018	0.4	Call with B. Requena and J. Hertzberg re: discussion of data needed from the GDB related to historical payments
Julie Hertzberg	10/1/2018	0.4	Call with B. Requena (Commonwealth) and J. Hertzberg (A&M) re: discussion of data needed from the GDB related to historical payments
Eric VanHorn	10/3/2018	0.3	Status meeting between Prime Clerk and A&M. J. Herriman, E. VanHorn and Prime Clerk Staff.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
October 1, 2018 through October 31, 2018***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Jay Herriman	10/3/2018	0.3	Status meeting between Prime Clerk and A&M. J. Herriman, E. VanHorn and Prime Clerk Staff
Eric VanHorn	10/9/2018	0.5	Status meeting between Prime Clerk and A&M. J. Hertzberg, J. Herriman, M. Zeiss, E. VanHorn and Prime Clerk Staff.
Jay Herriman	10/10/2018	0.8	Call with J Hertzberg re: review of claims reconciliation status, procedures motion and upcoming solicitation deadlines.
Julie Hertzberg	10/10/2018	0.8	Call with J Hertzberg (A&M) re: review of claims reconciliation status, procedures motion and upcoming solicitation deadlines.
Jay Herriman	10/15/2018	0.4	Call with L. Marini, B. Requena, I. Gonzalez, and J. Hertzberg re: claims reconciliation procedures and local laws
Julie Hertzberg	10/15/2018	0.4	Call with L. Marini (MPM Law), B. Requena (Commonwealth), I. Gonzalez (AAFAF) and J. Hertzberg (A&M) re: claims reconciliation procedures and local laws.
Eric VanHorn	10/16/2018	0.5	Status meeting between Prime Clerk and A&M. J. Hertzberg, K. Harmon, M. Zeiss, E. VanHorn and C. Shepper, J. Berman, and M. Durbin
Mark Zeiss	10/16/2018	0.5	Status meeting between Prime Clerk and A&M. J. Hertzberg, K. Harmon, M. Zeiss, E. VanHorn and C. Shepper, J. Berman, and M. Durbin
Jay Herriman	10/19/2018	0.5	Call with B. Sarriera and J. Hertzberg re: discuss filed procedures motion and next steps related to claim objections
Julie Hertzberg	10/19/2018	0.5	Call with B. Sarriera (Commonwealth) and J. Hertzberg (A&M) re: discuss filed procedures motion and next steps related to claim objections
Eric VanHorn	10/30/2018	0.3	Case status call with J. Hertzberg, J. Herriman, K. Harmon, M. Zeiss, E. VanHorn, J. Berman, and M. Durbin
Jay Herriman	10/30/2018	1.9	Meet with J. Hertzberg re: review status of all open workstreams and discuss next steps in the claims review / reconciliation process
Jay Herriman	10/30/2018	0.3	Case status call with J. Hertzberg, J. Herriman, K. Harmon, M. Zeiss, E. VanHorn, J. Berman and M. Durbin
Julie Hertzberg	10/30/2018	0.3	Case status call with J. Hertzberg, J. Herriman, K. Harmon, M. Zeiss, E. VanHorn, J. Berman and M. Durbin
Julie Hertzberg	10/30/2018	1.9	Meet with J. Hertzberg re: review status of all open workstreams and discuss next steps in the claims review / reconciliation process
Kara Harmon	10/30/2018	0.3	Case status meeting. J. Hertzberg, J. Herriman, K. Harmon, M. Zeiss, E. VanHorn, J. Berman, and M. Durbin
Mark Zeiss	10/30/2018	0.3	Case status meeting. J. Hertzberg, J. Herriman, K. Harmon, M. Zeiss, E. VanHorn, J. Berman, and M. Durbin

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
October 1, 2018 through October 31, 2018***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Subtotal		11.6	
<i>Grand Total</i>		1,608.9	

Exhibit E

*Commonwealth of Puerto Rico
Summary of Expense Detail by Category
October 1, 2018 through October 31, 2018*

<i><u>Expense Category</u></i>	<i><u>Sum of Expenses</u></i>
Miscellaneous	\$5,676.27
	<i>Total</i>
	\$5,676.27

Exhibit F

***Commonwealth of Puerto Rico
Expense Detail by Category
October 1, 2018 through October 31, 2018***

Miscellaneous

Professional/Service	Date	Expense	Expense Description
Bria Warren	10/1/2018	\$58.26	08/18/18 - 09/17/18 Wireless Usage Charges
Carlo Dominguez	10/1/2018	\$109.50	08/18/18 - 09/17/18 Wireless Usage Charges
Eric VanHorn	10/1/2018	\$47.52	08/18/18 - 09/17/18 Wireless Usage Charges
Gerard Gigante	10/12/2018	\$54.20	09/13/18 - 10/12/18 Wireless Usage Charges
Jay Herriman	10/12/2018	\$27.28	09/13/18 - 10/12/18 Wireless Usage Charges
John Sagen	10/12/2018	\$47.19	09/13/18 - 10/12/18 Wireless Usage Charges
Julie Hertzberg	10/31/2018	\$4,990.92	CMS Monthly Data Storage Fee.
Kara Harmon	10/12/2018	\$14.29	09/13/18 - 10/12/18 Wireless Usage Charges
Kevin O'Donnell	10/1/2018	\$21.70	08/18/18 - 09/17/18 Wireless Usage Charges
Kevin O'Donnell	10/12/2018	\$51.13	09/13/18 - 10/12/18 Wireless Usage Charges
Mark Zeiss	10/12/2018	\$19.44	09/13/18 - 10/12/18 Wireless Usage Charges
Markus Traylor	10/1/2018	\$49.89	08/18/18 - 09/17/18 Wireless Usage Charges
Pablo Cervantes	10/1/2018	\$35.23	08/18/18 - 09/17/18 Wireless Usage Charges
Thomas Salierno	10/12/2018	\$51.55	09/13/18 - 10/12/18 Wireless Usage Charges
Vincent Pena	10/12/2018	\$98.17	09/13/18 - 10/12/18 Wireless Usage Charges
Expense Category Total		\$5,676.27	
<i>Grand Total</i>		<u>\$5,676.27</u>	

Exhibit B

**ALVAREZ & MARSAL NORTH AMERICA, LLC
MONTHLY FEE APPLICATION OF FOR THE PERIOD
NOVEMBER 1, 2018 THROUGH NOVEMBER 30, 2018**

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:) PROMESA
) Title III
THE FINANCIAL OVERSIGHT AND)
MANAGEMENT BOARD FOR PUERTO RICO,) No. 17 BK 3283-LTS
)
)
as representative of)
)
THE COMMONWEALTH OF PUERTO RICO, et al.,)
)
)
Debtors.¹

**COVER SHEET TO FOURTH MONTHLY FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC
FOR PAYMENT OF COMPENSATION RENDERED OUTSIDE OF PUERTO RICO
AND REIMBURSEMENT OF EXPENSES FOR CONSULTING SERVICES TO THE
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO
FOR THE PERIOD FROM
NOVEMBER 1, 2018 THROUGH NOVEMBER 30, 2018**

**ALL FEES AND SERVICES IN THIS MONTHLY FEE STATEMENT
WERE INCURRED OUTSIDE OF PUERTO RICO**

Name of Applicant: Alvarez & Marsal North America, LLC (A&M)

Authorized to Provide Professional Services to: Financial Oversight and Management Board of Puerto Rico

Services Rendered to:	<u>Commonwealth of Puerto Rico</u>
-----------------------	------------------------------------

Period for which compensation and reimbursement for fees and services outside of Puerto Rico is sought: November 1, 2018 through November 30, 2018

¹¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Amount of Compensation sought as actual, reasonable and necessary: \$412,647.75 (\$458,497.50 incurred less 10% voluntary reduction of \$45,849.75)

Amount of Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$ 6,211.93</u>
This is a(n):	<u>✓</u> Monthly ___ Interim ___ Final application

This is A&M's fourth monthly fee application filed in these cases and is for services rendered outside Puerto Rico.

Principal Certification

I hereby authorize the submission of this Monthly Fee Statement for November 2018.

A handwritten signature in black ink, appearing to read 'Jaime A. El Koury', is written over a horizontal line.

Jaime A. El Koury
General Counsel to the Financial Oversight and
Management Board of Puerto Rico

On December 17, 2018 Sent to:

FOMB:

Financial Oversight and Management Board
40 Washington Square South
Office 314A
New York, NY 10012
Attn: Professor Arthur J. Gonzalez
FOMB Board Member

O'Neill & Borges LLC
250 Muñoz Rivera Ave., Suite 800
San Juan, PR 00918
Attn: Hermann D. Bauer, Esq.

Office of United States Trustee

Office of the United States Trustee for the District of
Puerto Rico
Edificio Ochoa, 500 Tanca Street, Suite 301
San Juan, PR 00901
(In re: Commonwealth of Puerto Rico)

Office of the United States Trustee for Region 21
75 Spring Street, SW, Room 362
Atlanta, GA 30303
Attn: Guy G. Gebhardt
Acting United States Trustee (Region 21)
(In re: Commonwealth of Puerto Rico)

Co-Counsel for the Official Committee of Unsecured

Creditors:

Paul Hastings LLP
200 Park Avenue
New York, NY 10166
Attn: Luc. A. Despina, Esq.

Casillas, Santiago & Torres, LLC
El Caribe Office Building
53 Palmeras Street, Ste. 1601
San Juan, Puerto Rico 00901-2419
Attn: Juan J. Casillas Ayala, Esq.
Alberto J. E. Añeses Negrón, Esq.
Central Accounting

Co-Counsel for the Fee Examiner

Godfrey & Kahn S.C.
One East Main Street, Suite 500
Madison, WI 53703
Attn: Katherine Stadler

EDGE Legal Strategies, PSC Secretary of the Treasury
252 Ponce de León Avenue
Citibank Tower, 12th Floor
San Juan, PR 00918
Attn: Eyck O. Lugo

Co-Counsel for AAFAF:

O'Melveny & Myers LLP,
Times Square Tower
7 Times Square
New York, NY 10036
Attn: John J. Rapisardi, Esq.
Suzanne Uhland, Esq.
Diana M. Perez, Esq.

Marini Pietrantonio Muñoz LLC
MCS Plaza, Suite 500
255 Ponce de León Ave
San Juan, PR 00917
Attn: Luis C. Marini-Biaggi, Esq.
Carolina Velaz-Rivero, Esq.

Co-Counsel for the Official Committee of Retirees:

Jenner & Block LLP
919 Third Avenue
New York, NY 10022-3908
Attn.: Robert Gordon, Esq.
Richard Levin, Esq.

Jenner & Block LLP
353 N. Clark Street
Chicago, IL 60654
Attn.: Catherine Steege, Esq.
Melissa Root, Esq.

Bennazar, García & Milián, C.S.P.
Edificio Union Plaza, PH-A
416 Avenida Ponce de León
Hato Rey, PR 00918
Attn.: A.J. Bennazar-Zequeira, Esq.

Puerto Rico Department of Treasury

PO Box 9024140
San Juan, PR 00902-4140
Attn: Reylam Guerra Goderich, Deputy Assistant of
Central Accounting
Omar E. Rodríguez Pérez, CPA, Assistant
Secretary of Central Accounting
Angel L. Pantoja Rodríguez, Deputy Assistant of
Internal Revenue and Tax Policy
Francisco Parés Alicea, Assistant Secretary of
Internal Revenue and Tax Policy
Francisco Peña Montañez, CPA, Assistant
Secretary of the Treasury

Summary of Professional Fees for the Period November 1, 2018 through
November 30, 2018
Commonwealth of Puerto Rico

SUMMARY OF TOTAL FEES		
TASK CODE	TOTAL HOURS	TOTAL FEES REQUESTED
Commonwealth of Puerto Rico - Claims Administration and Objections	962.6	\$ 427,825.00
Commonwealth of Puerto Rico - Fee Applications	37.2	25,307.50
Commonwealth of Puerto Rico - Meeting	6.6	5,365.00
Subtotal	1,006.4	458,497.50
<i>Less 10% voluntary reduction</i>		<i>(45,849.75)</i>
Total		\$ 412,647.75

PROFESSIONAL	POSITION	DEPARTMENT	BILLING RATE	TOTAL HOURS	TOTAL FEES
Julie Hertzberg	Managing Director	Claim Management	\$875	11.7	\$10,237.50
Jay Herriman	Managing Director	Claim Management	\$850	37.1	31,535.00
Mark Zeiss	Director	Claim Management	\$600	72.5	43,500.00
Kara Harmon	Consultant II	Claim Management	\$525	97.9	51,397.50
Eric VanHorn	Consultant II	Claim Management	\$500	18.9	9,450.00
Vincent Pena	Manager	Claim Management	\$475	66.8	31,730.00
Gerard Gigante	Associate	Claim Management	\$425	135.0	57,375.00
Kevin O'Donnell	Associate	Claim Management	\$425	109.3	46,452.50
Christopher Sharp	Associate	Claim Management	\$425	17.2	7,310.00
Markus Traylor	Associate	Claim Management	\$425	86.8	36,890.00
Pablo Cervantes	Associate	Claim Management	\$425	14.0	5,950.00
Bria Warren	Analyst	Claim Management	\$375	60.5	22,687.50
Carlo Dominguez	Analyst	Claim Management	\$375	7.7	2,887.50
John Sagen	Analyst	Claim Management	\$375	128.2	48,075.00
Thomas Salinerno	Analyst	Claim Management	\$375	132.2	49,575.00
Bernice Grussing	Operations Manager	Claim Management	\$325	1.1	357.50
Mary Napoliello	Para Professional	Claim Management	\$325	9.5	3,087.50
Subtotal				1,006.4	458,497.50
<i>Less 10% voluntary reduction</i>					<i>-45,849.75</i>
Total					\$412,647.75

Summary of Expenses for the Period November 1, 2018 through November 30, 2018

Commonwealth of Puerto Rico

EXPENSE CATEGORY	AMOUNT
Miscellaneous	6,211.93
Total	\$6,211.93

A&M requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (i.e., payment of ninety percent (90%) of the compensation sought, in the amount of \$371,382.98 and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$6,211.93, for services rendered outside of Puerto Rico) in the total amount of \$377,594.91.

Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Alvarez & Marsal North America, LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

I further certify that, with respect to the fees and services rendered pursuant to this monthly fee statement, (i) Alvarez & Marsal North America, LLC was not doing business in Puerto Rico and (ii) the services rendered by Alvarez & Marsal North America, LLP were not performed in Puerto Rico.

/s/

Julie M. Hertzberg

Alvarez & Marsal North America, LLC
1000 Town Center
Suite 750
Detroit, MI 48075
Telephone: 248.936.0850
Facsimile: 248.936.0801
jhertzberg@alvarezandmarsal.com

EXHIBITS

Exhibit A

***Commonwealth of Puerto Rico
Summary of Time Detail by Task
November 1, 2018 through November 30, 2018***

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Commonwealth of Puerto Rico - Claims Administration and Objections	962.6	\$427,825.00
Commonwealth of Puerto Rico - Fee Applications	37.2	\$25,307.50
Commonwealth of Puerto Rico - Meeting	6.6	\$5,365.00
<i>Total</i>	1,006.4	\$458,497.50

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
November 1, 2018 through November 30, 2018***

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Julie Hertzberg	Managing Director	\$875.00	11.7	\$10,237.50
Jay Herriman	Managing Director	\$850.00	37.1	\$31,535.00
Mark Zeiss	Director	\$600.00	72.5	\$43,500.00
Kara Harmon	Senior Consultant	\$525.00	97.9	\$51,397.50
Eric VanHorn	Consultant II	\$500.00	18.9	\$9,450.00
Vincent Pena	Manager	\$475.00	66.8	\$31,730.00
Christopher Sharp	Associate	\$425.00	17.2	\$7,310.00
Gerard Gigante	Associate	\$425.00	135.0	\$57,375.00
Kevin O'Donnell	Associate	\$425.00	109.3	\$46,452.50
Markus Traylor	Associate	\$425.00	86.8	\$36,890.00
Pablo Cervantes	Associate	\$425.00	14.0	\$5,950.00
Bria Warren	Analyst	\$375.00	60.5	\$22,687.50
Carlo Dominguez	Analyst	\$375.00	7.7	\$2,887.50
John Sagen	Analyst	\$375.00	128.2	\$48,075.00
Thomas Salierno	Analyst	\$375.00	132.2	\$49,575.00
Bernice Grussing	Operations Manager	\$325.00	1.1	\$357.50
Mary Napoliello	Para Professional	\$325.00	9.5	\$3,087.50
<i>Total</i>			1,006.4	\$458,497.50

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
November 1, 2018 through November 30, 2018***

**Commonwealth of Puerto Rico -
Claims Administration and
Objections**

**Advise and assist the Debtors regarding the claims
reconciliation process: notably, claims review, categorization and
analysis, and development of claims reconciliation strategy.**

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Julie Hertzberg	Managing Director	\$875	2.2	\$1,925.00
Jay Herriman	Managing Director	\$850	18.2	\$15,470.00
Mark Zeiss	Director	\$600	68.1	\$40,860.00
Vincent Pena	Manager	\$475	66.8	\$31,730.00
Christopher Sharp	Associate	\$425	17.2	\$7,310.00
Gerard Gigante	Associate	\$425	135.0	\$57,375.00
Kevin O'Donnell	Associate	\$425	109.3	\$46,452.50
Markus Traylor	Associate	\$425	86.8	\$36,890.00
Pablo Cervantes	Associate	\$425	14.0	\$5,950.00
Kara Harmon	Senior Consultant	\$525	97.5	\$51,187.50
Eric VanHorn	Consultant II	\$500	18.9	\$9,450.00
Bria Warren	Analyst	\$375	60.5	\$22,687.50
Carlo Dominguez	Analyst	\$375	7.7	\$2,887.50
John Sagen	Analyst	\$375	128.2	\$48,075.00
Thomas Salierno	Analyst	\$375	132.2	\$49,575.00
			962.6	\$427,825.00
				\$444.45
<i>Average Billing Rate</i>				

*Commonwealth of Puerto Rico
Summary of Time Detail by Professional
November 1, 2018 through November 30, 2018*

Commonwealth of Puerto Rico - Fee Applications

Average Billing Rate

Commonwealth of Puerto Rico
Summary of Time Detail by Professional
November 1, 2018 through November 30, 2018

Participate in meetings with Debtors, PROMESA Board Representatives and/or advisors to present findings or discuss various matters related to the claims process.

Average Billing Rate

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
November 1, 2018 through November 30, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Bria Warren	11/1/2018	2.0	Analyze filed Litigation proofs of claim to categorize by functional group.
Bria Warren	11/1/2018	2.6	Analyze filed Litigation proofs of claim to categorize by functional group.
Carlo Dominguez	11/1/2018	0.9	Analyze filed Litigation proofs of claim to categorize by functional group.
Carlo Dominguez	11/1/2018	1.6	Analyze filed Litigation proofs of claim to categorize by functional group.
Carlo Dominguez	11/1/2018	0.6	Analyze filed Litigation proofs of claim to categorize by functional group.
Carlo Dominguez	11/1/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group.
Christopher Sharp	11/1/2018	1.7	Analyze filed litigation proofs of claim to categorize by functional group
Christopher Sharp	11/1/2018	1.6	Analyze filed litigation proofs of claim to categorize by functional group
Christopher Sharp	11/1/2018	1.3	Analyze filed litigation proofs of claim to categorize by functional group
Christopher Sharp	11/1/2018	2.3	Analyze filed litigation proofs of claim to categorize by functional group
Christopher Sharp	11/1/2018	1.9	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	11/1/2018	1.6	Analyze filed litigation proofs of claim to categorize by functional group.
Eric VanHorn	11/1/2018	1.9	Analyze filed litigation proofs of claim to categorize by functional group.
Eric VanHorn	11/1/2018	1.4	Analyze filed litigation proofs of claim to categorize by functional group.
Eric VanHorn	11/1/2018	1.2	Analyze filed litigation proofs of claim to categorize by functional group.
Eric VanHorn	11/1/2018	2.3	Analyze filed litigation proofs of claim to categorize by functional group.
Gerard Gigante	11/1/2018	0.7	Analyze filed litigation proofs of claim to categorize by functional group.
Gerard Gigante	11/1/2018	1.0	Analyze filed litigation proofs of claim to categorize by functional group.
Gerard Gigante	11/1/2018	1.4	Analyze filed litigation proofs of claim to categorize by functional group.
Gerard Gigante	11/1/2018	1.7	Analyze filed litigation proofs of claim to categorize by functional group.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
November 1, 2018 through November 30, 2018***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Gerard Gigante	11/1/2018	2.0	Analyze filed litigation proofs of claim to categorize by functional group.
Jay Herriman	11/1/2018	0.4	Review updated Litigation claims reconciliation worksheet
Jay Herriman	11/1/2018	0.2	Provide comments to K. Harmon on litigation reconciliation worksheet
John Sagen	11/1/2018	2.4	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/1/2018	2.1	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/1/2018	2.3	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate.
John Sagen	11/1/2018	1.2	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate.
John Sagen	11/1/2018	1.3	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate.
Kara Harmon	11/1/2018	0.7	Prepare modifications to master litigation reconciliation workbook to incorporate comments from J. Herriman
Kara Harmon	11/1/2018	0.3	Prepare litigation file provided by the Commonwealth for review by J. Harriman
Kara Harmon	11/1/2018	0.7	Perform analysis on wholly unliquidated trade claims to determine if creditor was asserting no claim re: claims objections
Kara Harmon	11/1/2018	0.9	Analyze Commonwealth departments workbook against filed AP claims where a department was asserted re: claims reconciliation and objections
Kara Harmon	11/1/2018	1.6	Prepare various claims asserting no basis for objection
Kara Harmon	11/1/2018	3.2	Prepare final modifications to sample litigation reconciliation workbook to share with Commonwealth
Kevin O'Donnell	11/1/2018	1.7	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	11/1/2018	1.2	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	11/1/2018	1.2	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	11/1/2018	1.0	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	11/1/2018	1.0	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
November 1, 2018 through November 30, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Mark Zeiss	11/1/2018	0.6	Identify and review additional Ley(es) claims since last review
Mark Zeiss	11/1/2018	2.4	Revise claims litigation reconciliation worksheet per comments
Markus Traylor	11/1/2018	1.5	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Markus Traylor	11/1/2018	1.3	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Pablo Cervantes	11/1/2018	0.2	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	11/1/2018	0.5	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	11/1/2018	1.6	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	11/1/2018	0.3	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	11/1/2018	1.9	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	11/1/2018	0.3	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	11/1/2018	1.8	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	11/1/2018	2.1	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	11/1/2018	0.1	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	11/1/2018	0.4	Analyze filed tax refund proofs of claim to categorize by functional group
Thomas Salierno	11/1/2018	1.0	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/1/2018	1.3	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/1/2018	1.5	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/1/2018	1.5	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/1/2018	1.5	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Vincent Pena	11/1/2018	1.3	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
November 1, 2018 through November 30, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Vincent Pena	11/1/2018	1.3	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Bria Warren	11/2/2018	0.5	Analyze filed Litigation proofs of claim to categorize by functional group.
Bria Warren	11/2/2018	2.4	Analyze filed Litigation proofs of claim to categorize by functional group.
Carlo Dominguez	11/2/2018	2.2	Analyze filed Litigation proofs of claim to categorize by functional group.
Carlo Dominguez	11/2/2018	1.0	Analyze filed Litigation proofs of claim to categorize by functional group.
Christopher Sharp	11/2/2018	0.3	Analyze filed litigation proofs of claim to categorize by functional group
Christopher Sharp	11/2/2018	1.3	Analyze filed litigation proofs of claim to categorize by functional group
Christopher Sharp	11/2/2018	1.6	Analyze filed litigation proofs of claim to categorize by functional group
Christopher Sharp	11/2/2018	3.1	Analyze filed litigation proofs of claim to categorize by functional group
Christopher Sharp	11/2/2018	2.1	Analyze filed litigation proofs of claim to categorize by functional group
Eric VanHorn	11/2/2018	1.2	Analyze filed litigation proofs of claim to categorize by functional group.
Eric VanHorn	11/2/2018	2.6	Analyze filed litigation proofs of claim to categorize by functional group.
Eric VanHorn	11/2/2018	2.2	Analyze filed litigation proofs of claim to categorize by functional group.
Eric VanHorn	11/2/2018	1.4	Analyze filed litigation proofs of claim to categorize by functional group.
Eric VanHorn	11/2/2018	1.7	Analyze filed litigation proofs of claim to categorize by functional group.
Eric VanHorn	11/2/2018	1.4	Analyze filed litigation proofs of claim to categorize by functional group.
Gerard Gigante	11/2/2018	2.7	Analyze filed litigation proofs of claim to categorize by functional group.
Gerard Gigante	11/2/2018	1.0	Analyze filed litigation proofs of claim to categorize by functional group.
Gerard Gigante	11/2/2018	1.6	Analyze filed litigation proofs of claim to categorize by functional group.
Gerard Gigante	11/2/2018	0.9	Analyze filed litigation proofs of claim to categorize by functional group.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
November 1, 2018 through November 30, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Jay Herriman	11/2/2018	0.3	Email correspondence with B. Sarriera re: Accounts Payable claims reconciliation
Jay Herriman	11/2/2018	0.7	Review Accounts Payable claim stratification of liquidated claims to set thresholds for claims reconciliation
John Sagen	11/2/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/2/2018	2.3	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/2/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/2/2018	1.6	Analyze filed Litigation proofs of claim to categorize by functional group.
Kara Harmon	11/2/2018	1.2	Prepare report of asserted agencies and departments for claims containing documentation for reconciliation
Kara Harmon	11/2/2018	2.1	Continue reconciliation of Accounts Payable trade claims including invoice level detail
Kara Harmon	11/2/2018	0.6	Prepare report of Accounts Payable claims analysis by asserted priority
Kara Harmon	11/2/2018	0.9	Prepare sample claims reconciliation workbook for Commonwealth review
Kara Harmon	11/2/2018	2.4	Prepare analysis of Accounts Payable claims by asserted liquidated amounts re: claims reconciliation
Kevin O'Donnell	11/2/2018	1.2	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	11/2/2018	2.0	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	11/2/2018	1.2	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Mark Zeiss	11/2/2018	2.1	Prepare claims reconciliation worksheets for new claims
Markus Traylor	11/2/2018	1.3	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Markus Traylor	11/2/2018	1.1	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Markus Traylor	11/2/2018	1.2	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Pablo Cervantes	11/2/2018	0.6	Analyze filed tax refund proofs of claim to categorize by functional group
Pablo Cervantes	11/2/2018	1.2	Data extraction exercise
Pablo Cervantes	11/2/2018	0.3	Data extraction exercise

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
November 1, 2018 through November 30, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pablo Cervantes	11/2/2018	2.3	Data extraction exercise
Pablo Cervantes	11/2/2018	0.4	Data extraction consolidation
Thomas Salierno	11/2/2018	1.8	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/2/2018	1.3	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/2/2018	1.8	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/2/2018	1.1	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/2/2018	1.2	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Vincent Pena	11/2/2018	1.4	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Vincent Pena	11/2/2018	1.1	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Kara Harmon	11/3/2018	1.6	Begin preparation of reconciliation workstream documents to insure continuity in review/reconciliation
Markus Traylor	11/3/2018	1.2	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Kara Harmon	11/4/2018	2.9	Prepare claims reconciliation documents by claim type
Mark Zeiss	11/4/2018	1.2	Revise claims reconciliation best practices deck for Puerto Rico claims categories
Markus Traylor	11/4/2018	1.0	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Bria Warren	11/5/2018	2.2	Analyze filed Litigation proofs of claim to categorize by functional group.
Bria Warren	11/5/2018	2.0	Analyze filed Litigation proofs of claim to categorize by functional group.
Gerard Gigante	11/5/2018	0.9	Analyze filed proofs of claim to categorize by functional group.
Gerard Gigante	11/5/2018	1.5	Analyze filed proofs of claim to categorize by functional group.
Gerard Gigante	11/5/2018	1.6	Analyze filed proofs of claim to categorize by functional group.
Gerard Gigante	11/5/2018	0.6	Analyze filed proofs of claim to categorize by functional group.
Gerard Gigante	11/5/2018	1.0	Analyze filed proofs of claim to categorize by functional group.
Gerard Gigante	11/5/2018	1.1	Analyze filed proofs of claim to categorize by functional group.

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***Commonwealth of Puerto Rico
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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
John Sagen	11/5/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/5/2018	1.7	Analyze Accounts Payable proofs of claim to categorize by functional group.
John Sagen	11/5/2018	2.1	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/5/2018	1.6	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/5/2018	0.9	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/5/2018	1.9	Analyze Accounts Payable proofs of claim to categorize by functional group.
Julie Hertzberg	11/5/2018	0.7	Review data regarding AP claims with claim detail
Kara Harmon	11/5/2018	0.6	Prepare updated report of trade claims for Commonwealth review per comments received
Kara Harmon	11/5/2018	0.6	Prepare additional Accounts Payable Trade claims for no liability objection
Kara Harmon	11/5/2018	0.2	Prepare language for no liability objections for Accounts Payable Trade Claims
Kara Harmon	11/5/2018	1.6	Continue review of litigation claims against records from the Debtors re: claims reconciliation
Kara Harmon	11/5/2018	2.7	Analyze litigation claims against case records provided by the Debtors
Kara Harmon	11/5/2018	1.9	Prepare analysis of trade claims by asserted amount for claims reconciliation consideration
Kevin O'Donnell	11/5/2018	2.0	Analyze filed Non-Cofina Bonds proofs of claims to categorize by functional group
Kevin O'Donnell	11/5/2018	2.0	Analyze filed Non-Cofina Bonds proofs of claims to categorize by functional group
Kevin O'Donnell	11/5/2018	0.4	Analyze filed Non-Cofina Bonds proofs of claims to categorize by functional group
Kevin O'Donnell	11/5/2018	1.0	Analyze filed Non-Cofina Bonds proofs of claims to categorize by functional group
Mark Zeiss	11/5/2018	2.1	Prepare non-Cofina reconciliation workbooks for additional claims
Mark Zeiss	11/5/2018	2.3	Revise workstream notes per non-Cofina claims
Mark Zeiss	11/5/2018	1.1	Review claim amount changes per Prime Clerk register
Mark Zeiss	11/5/2018	1.1	Review claimant and claim changes per Prime Clerk register

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Mark Zeiss	11/5/2018	0.8	Review additional claims per Prime Clerk register
Markus Traylor	11/5/2018	0.4	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Markus Traylor	11/5/2018	1.3	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Markus Traylor	11/5/2018	1.3	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Markus Traylor	11/5/2018	1.0	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Thomas Salierno	11/5/2018	1.3	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/5/2018	1.0	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/5/2018	1.5	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/5/2018	1.3	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/5/2018	1.8	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Vincent Pena	11/5/2018	1.3	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Vincent Pena	11/5/2018	2.0	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Vincent Pena	11/5/2018	1.5	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Vincent Pena	11/5/2018	1.2	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Bria Warren	11/6/2018	3.0	Analyze filed Litigation proofs of claim to categorize by functional group.
Bria Warren	11/6/2018	1.7	Analyze filed Litigation proofs of claim to categorize by functional group.
Gerard Gigante	11/6/2018	1.3	Analyze filed proofs of claim to categorize by functional group.
Gerard Gigante	11/6/2018	0.7	Analyze filed proofs of claim to categorize by functional group.
Gerard Gigante	11/6/2018	0.9	Analyze filed proofs of claim to categorize by functional group.
Gerard Gigante	11/6/2018	1.2	Analyze filed proofs of claim to categorize by functional group.
Gerard Gigante	11/6/2018	2.0	Analyze filed proofs of claim to categorize by functional group.
Gerard Gigante	11/6/2018	1.0	Analyze filed proofs of claim to categorize by functional group.

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Gerard Gigante	11/6/2018	0.8	Analyze filed proofs of claim to categorize by functional group.
Jay Herriman	11/6/2018	0.7	Review Commonwealth litigation claim matching file comparing claims to department of justice data
Jay Herriman	11/6/2018	0.2	Email correspondence with K. Harmon re: Commonwealth litigation claim matching file
Jay Herriman	11/6/2018	0.7	Prepare analysis of Commonwealth AP claims to propose reconciliation thresholds
John Sagen	11/6/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/6/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/6/2018	2.1	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/6/2018	0.9	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/6/2018	1.8	Analyze filed Litigation proofs of claim to categorize by functional group.
Julie Hertzberg	11/6/2018	0.7	Communication with O. Rodriguez re: outline of claims process
Kara Harmon	11/6/2018	1.8	Continue reconciliation of trade claims against open Accounts Payable and historical payments files
Kara Harmon	11/6/2018	2.4	Continue reconciliation of trade claims against open Accounts Payable and historical payments files
Kara Harmon	11/6/2018	1.2	Continue review of litigation claims against records from the Debtors re: claims reconciliation
Kara Harmon	11/6/2018	0.8	Identify outstanding claims for first pass reconciliation analysis
Kara Harmon	11/6/2018	0.6	Prepare certain bondholders claims for follow up with the creditors
Kara Harmon	11/6/2018	0.4	Analyze bondholder claims for reconciliation to determine next steps
Kevin O'Donnell	11/6/2018	2.3	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	11/6/2018	1.3	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	11/6/2018	1.9	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	11/6/2018	1.7	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Mark Zeiss	11/6/2018	1.3	Reconcile Non-Cofina claims categorized as Unknown by Prime Clerk

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Mark Zeiss	11/6/2018	1.6	Reconcile Litigation non-Cofina claims
Mark Zeiss	11/6/2018	1.7	Reconcile Ley(es) non-Cofina claims
Mark Zeiss	11/6/2018	1.6	Reconcile Bondholder non-Cofina claims
Mark Zeiss	11/6/2018	0.6	Reconcile Individual and Corporate Tax Refund claims
Mark Zeiss	11/6/2018	1.2	Reconcile Accounts Payable non-Cofina claims
Markus Traylor	11/6/2018	1.3	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Markus Traylor	11/6/2018	1.0	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Markus Traylor	11/6/2018	0.5	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Thomas Salierno	11/6/2018	1.5	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/6/2018	1.5	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/6/2018	1.1	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/6/2018	1.2	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/6/2018	1.5	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Vincent Pena	11/6/2018	1.4	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Vincent Pena	11/6/2018	2.0	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Vincent Pena	11/6/2018	1.5	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Bria Warren	11/7/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
Bria Warren	11/7/2018	2.2	Analyze filed Litigation proofs of claim to categorize by functional group.
Gerard Gigante	11/7/2018	2.0	Analyze filed proofs of claim to categorize by functional group.
Gerard Gigante	11/7/2018	1.4	Analyze filed proofs of claim to categorize by functional group.
Gerard Gigante	11/7/2018	1.7	Analyze filed proofs of claim to categorize by functional group.
Gerard Gigante	11/7/2018	0.9	Analyze filed proofs of claim to categorize by functional group.
Gerard Gigante	11/7/2018	0.9	Analyze filed proofs of claim to categorize by functional group.

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
John Sagen	11/7/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/7/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/7/2018	0.9	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/7/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/7/2018	2.1	Analyze filed Litigation proofs of claim to categorize by functional group.
Kara Harmon	11/7/2018	0.6	Prepare reconciliation documents for Ley(es) claims in order to bucket by Ley
Kara Harmon	11/7/2018	0.7	Prepare reconciliation documents for tax claims
Kara Harmon	11/7/2018	0.4	Prepare reconciliation documents for treasury claims specifically loan guarantees and unclaimed property
Kara Harmon	11/7/2018	0.5	Prepare reconciliation documents for customers claims
Kara Harmon	11/7/2018	0.4	Prepare reconciliation documents for government claims specifically tax credits and governmental authority claims
Kara Harmon	11/7/2018	1.1	Reconcile litigation claims to various files provided by the Commonwealth
Kara Harmon	11/7/2018	2.2	Analyze outstanding workstreams for claims reconciliation to determine population of claims
Kevin O'Donnell	11/7/2018	2.0	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	11/7/2018	2.0	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	11/7/2018	1.0	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	11/7/2018	1.0	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Mark Zeiss	11/7/2018	0.7	Reconcile Ley(es) non-Cofina claims
Mark Zeiss	11/7/2018	0.9	Prepare summaries of claims reconciliation by debtor
Mark Zeiss	11/7/2018	1.2	Reconcile Schedule G claims that have been filed with Prime Clerk
Mark Zeiss	11/7/2018	1.6	Reconcile Non-Cofina Treasury Claims that are not Bondholder claims
Mark Zeiss	11/7/2018	0.8	Reconcile Non-Cofina Customer claims

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Mark Zeiss	11/7/2018	0.8	Reconcile Non-Cofina Tax Claims
Mark Zeiss	11/7/2018	1.2	Reconcile Non-Cofina Governmental claims that are not tax refund claims
Markus Traylor	11/7/2018	1.2	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Markus Traylor	11/7/2018	1.5	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Markus Traylor	11/7/2018	0.5	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Markus Traylor	11/7/2018	1.0	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Thomas Salierno	11/7/2018	1.3	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/7/2018	2.0	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/7/2018	1.4	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/7/2018	1.2	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/7/2018	1.1	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Vincent Pena	11/7/2018	1.4	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Vincent Pena	11/7/2018	1.4	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Bria Warren	11/8/2018	0.9	Analyze filed Litigation proofs of claim to categorize by functional group.
Bria Warren	11/8/2018	2.2	Analyze filed Litigation proofs of claim to categorize by functional group.
Gerard Gigante	11/8/2018	2.1	Analyze filed proofs of claim to categorize by functional group.
Gerard Gigante	11/8/2018	0.8	Analyze filed proofs of claim to categorize by functional group.
Gerard Gigante	11/8/2018	1.3	Analyze filed proofs of claim to categorize by functional group.
Gerard Gigante	11/8/2018	0.9	Analyze filed proofs of claim to categorize by functional group.
Gerard Gigante	11/8/2018	1.1	Analyze filed proofs of claim to categorize by functional group.
Jay Herriman	11/8/2018	2.1	Prepare analysis and response to email from B. Sarriera re: Accounts Payable Claims

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Jay Herriman	11/8/2018	2.7	Prepare analysis and response to email from B. Sarriera re: Litigation / Judgement claims
John Sagen	11/8/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/8/2018	1.9	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/8/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/8/2018	0.9	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/8/2018	1.6	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/8/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group.
Kara Harmon	11/8/2018	1.2	Prepare modified report of trade claims for further review
Kara Harmon	11/8/2018	0.7	Prepare report of litigation claims by agency and asserted Debtor
Kara Harmon	11/8/2018	1.6	Prepare consolidated reconciliation workbooks for trade claims and litigation
Kara Harmon	11/8/2018	1.3	Prepare modified report of trade claims analysis by Debtor and agency
Kara Harmon	11/8/2018	0.3	Prepare claims reconciliation workbook incorporating historical payment data
Kara Harmon	11/8/2018	1.7	Prepare modified consolidated report of trade claims reconciliation for Commonwealth review
Kara Harmon	11/8/2018	0.9	Analyze commonwealth historical trade payments for claims reconciliation
Kevin O'Donnell	11/8/2018	1.0	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	11/8/2018	1.2	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	11/8/2018	2.0	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	11/8/2018	2.0	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Kevin O'Donnell	11/8/2018	1.2	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Mark Zeiss	11/8/2018	0.8	Provide comments to team suggesting followup on specific items
Mark Zeiss	11/8/2018	1.9	Review Non-Cofina Bonds, Ley(es), and new claims reconciliation for comments

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Professional	Date	Hours	Activity
Markus Traylor	11/8/2018	1.1	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Markus Traylor	11/8/2018	1.3	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Thomas Salierno	11/8/2018	1.2	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/8/2018	1.2	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/8/2018	1.6	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/8/2018	1.5	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/8/2018	1.5	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Vincent Pena	11/8/2018	1.2	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Vincent Pena	11/8/2018	1.1	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Bria Warren	11/9/2018	1.0	Analyze filed Litigation proofs of claim to categorize by functional group.
Bria Warren	11/9/2018	2.7	Analyze filed Litigation proofs of claim to categorize by functional group.
Gerard Gigante	11/9/2018	1.4	Analyze filed proofs of claim to categorize by functional group.
Gerard Gigante	11/9/2018	1.9	Analyze filed proofs of claim to categorize by functional group.
Gerard Gigante	11/9/2018	0.5	Analyze filed proofs of claim to categorize by functional group.
Gerard Gigante	11/9/2018	2.1	Analyze filed proofs of claim to categorize by functional group.
Jay Herriman	11/9/2018	1.1	Review Accounts Payable claim amount analysis to prepare recommendation on claim reconciliation thresholds
John Sagen	11/9/2018	0.7	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/9/2018	0.4	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/9/2018	1.7	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/9/2018	1.8	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/9/2018	0.9	Analyze filed Litigation proofs of claim to categorize by functional group.

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Professional	Date	Hours	Activity
Kara Harmon	11/9/2018	0.7	Review various trade claims for no liability objections
Kara Harmon	11/9/2018	1.8	Reconcile litigation claims to various files provided by the Commonwealth
Kara Harmon	11/9/2018	1.7	Continue reconciliation of litigation claims
Kara Harmon	11/9/2018	3.2	Analyze litigation claims reconciliation workbooks to re-categorize claims
Kara Harmon	11/9/2018	0.6	Reconcile litigation claims to various files provided by the Commonwealth
Kara Harmon	11/9/2018	0.3	Prepare updated reconciliation workstreams tracker to provide to Commonwealth
Kevin O'Donnell	11/9/2018	1.2	Analyze filed Non-Cofina Bonds proofs of claims to categorize by functional group
Kevin O'Donnell	11/9/2018	2.0	Analyze filed Non-Cofina Bonds proofs of claims to categorize by functional group
Kevin O'Donnell	11/9/2018	2.0	Analyze filed Non-Cofina Bonds proofs of claims to categorize by functional group
Kevin O'Donnell	11/9/2018	2.0	Analyze filed Non-Cofina Bonds proofs of claims to categorize by functional group
Mark Zeiss	11/9/2018	0.9	Review Non-Cofina Bonds, Unknown types, Government Refund claims for change in type or no basis objections
Mark Zeiss	11/9/2018	0.4	Review claims for unliquidated amounts
Mark Zeiss	11/9/2018	1.1	Prepare reconciliation workbook for HR claims where claimant has 401k or pension loan overwithdrawal claims
Mark Zeiss	11/9/2018	0.6	Review claims typed as Unknown and Accounts Payable for specific reconciliation determination
Markus Traylor	11/9/2018	1.3	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Markus Traylor	11/9/2018	1.1	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Markus Traylor	11/9/2018	1.0	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Thomas Salierno	11/9/2018	1.3	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/9/2018	2.0	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/9/2018	1.4	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Thomas Salierno	11/9/2018	1.0	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.

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Professional	Date	Hours	Activity
Thomas Salierno	11/9/2018	1.3	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Vincent Pena	11/9/2018	1.1	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Vincent Pena	11/9/2018	2.4	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Vincent Pena	11/9/2018	1.1	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Vincent Pena	11/9/2018	2.2	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
John Sagen	11/10/2018	1.1	Reclassify filed Government Tax refund proofs of claim to ensure claims are correctly categorized by functional group.
Mark Zeiss	11/10/2018	1.2	Review Prime Clerk register for claim changes
Mark Zeiss	11/10/2018	0.9	Review Prime Clerk register for claimant changes
Mark Zeiss	11/10/2018	1.3	Review Prime Clerk register for claim amount changes
Markus Traylor	11/10/2018	0.3	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Markus Traylor	11/10/2018	0.4	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Vincent Pena	11/10/2018	1.2	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Vincent Pena	11/10/2018	1.5	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Markus Traylor	11/11/2018	0.3	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Markus Traylor	11/11/2018	0.5	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Thomas Salierno	11/11/2018	2.5	Analyze filed Non-COFINA Bondholder proofs of claim to categorize by claim treatment.
Vincent Pena	11/11/2018	2.0	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Bria Warren	11/12/2018	2.2	Analyze potential Schedule G proofs of claim to categorize by functional group
Bria Warren	11/12/2018	1.0	Analyze potential Schedule G proofs of claim to categorize by functional group
Gerard Gigante	11/12/2018	2.0	Analyze potential Schedule G proofs of claim to categorize by functional group.
Gerard Gigante	11/12/2018	1.7	Analyze potential Schedule G proofs of claim to categorize by functional group.

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Professional	Date	Hours	Activity
Gerard Gigante	11/12/2018	0.8	Analyze potential Schedule G proofs of claim to categorize by functional group.
Gerard Gigante	11/12/2018	2.1	Analyze potential Schedule G proofs of claim to categorize by functional group.
John Sagen	11/12/2018	1.8	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/12/2018	1.6	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/12/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/12/2018	0.8	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/12/2018	1.7	Analyze filed Litigation proofs of claim to categorize by functional group.
Kara Harmon	11/12/2018	1.1	Analyze litigation claims sent by J. Sagen re: litigation reconciliation
Kara Harmon	11/12/2018	1.4	Analyze additional litigation claim against files provided by the Commonwealth for reconciliation
Kara Harmon	11/12/2018	0.6	Prepare additional AP claims for objections from claims reconciliation process
Kara Harmon	11/12/2018	1.7	Analyze file litigation claims against files provided by the Commonwealth for reconciliation
Kevin O'Donnell	11/12/2018	1.0	Analyze filed Non-Cofina Bonds proofs of claims to catergorize by functional group
Mark Zeiss	11/12/2018	3.1	Reconcile HR claims for 401k or pension loans
Markus Traylor	11/12/2018	1.0	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Markus Traylor	11/12/2018	1.2	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Markus Traylor	11/12/2018	1.5	Analyze filed Non Cofina bond proofs of claim to categorize by functional group.
Thomas Salierno	11/12/2018	1.0	Analyze filed Non-COFINA Tax proofs of claim to categorize by claim treatment.
Thomas Salierno	11/12/2018	1.5	Analyze filed Non-COFINA Tax proofs of claim to categorize by claim treatment.
Thomas Salierno	11/12/2018	1.5	Analyze filed Non-COFINA Tax proofs of claim to categorize by claim treatment.
Thomas Salierno	11/12/2018	2.0	Analyze filed Non-COFINA Tax proofs of claim to categorize by claim treatment.

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***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Thomas Salierno	11/12/2018	1.0	Analyze filed Non-COFINA Tax proofs of claim to categorize by claim treatment.
Vincent Pena	11/12/2018	1.5	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Vincent Pena	11/12/2018	1.1	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Vincent Pena	11/12/2018	2.0	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group.
Bria Warren	11/13/2018	1.6	Analyze potential Schedule G proofs of claim to categorize by functional group
Bria Warren	11/13/2018	0.4	Analyze potential Schedule G proofs of claim to categorize by functional group
Gerard Gigante	11/13/2018	1.6	Analyze potential Schedule G proofs of claim to categorize by functional group.
Gerard Gigante	11/13/2018	1.7	Analyze potential Schedule G proofs of claim to categorize by functional group.
Gerard Gigante	11/13/2018	1.0	Analyze potential Schedule G proofs of claim to categorize by functional group.
Gerard Gigante	11/13/2018	2.0	Analyze potential Schedule G proofs of claim to categorize by functional group.
John Sagen	11/13/2018	2.1	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/13/2018	0.4	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/13/2018	1.7	Reclassify unknown claim type proofs of claim to ensure claims are correctly categorized by functional group.
John Sagen	11/13/2018	2.1	Reclassify unknown claim type proofs of claim to ensure claims are correctly categorized by functional group.
John Sagen	11/13/2018	1.7	Analyze filed Litigation proofs of claim to categorize by functional group.
Kara Harmon	11/13/2018	1.9	Analyze claims with no classification for phase one of reconciliation
Kara Harmon	11/13/2018	0.7	Prepare report of unsecured AP trade claims including a waterfall by asserted claim amount
Kara Harmon	11/13/2018	1.4	Analyze file litigation claims against files provided by the Commonwealth for reconciliation
Kara Harmon	11/13/2018	1.4	Prepare modifications to AP Unsecured claims report per comments from J. Herriman
Kara Harmon	11/13/2018	1.2	Prepare additional AP claims for No Liability objections

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kara Harmon	11/13/2018	0.4	Analyze file litigation claims against files provided by the Commonwealth for reconciliation
Kara Harmon	11/13/2018	0.2	Case status meeting. J. Herriman, K. Harmon, M. Zeiss, J. Berman, M. Durbin and C. Schepper
Kevin O'Donnell	11/13/2018	0.9	Analyze potential Schedule G proofs of claim to categorize by functional group
Kevin O'Donnell	11/13/2018	1.1	Analyze potential Schedule G proofs of claim to categorize by functional group
Kevin O'Donnell	11/13/2018	0.8	Analyze potential Schedule G proofs of claim to categorize by functional group
Kevin O'Donnell	11/13/2018	1.2	Analyze potential Schedule G proofs of claim to categorize by functional group
Kevin O'Donnell	11/13/2018	1.0	Analyze potential Schedule G proofs of claim to categorize by functional group
Mark Zeiss	11/13/2018	1.4	Reconcile HR claims for 401k or pension loans
Mark Zeiss	11/13/2018	0.2	Case status meeting. J. Herriman, K. Harmon, M. Zeiss, J. Berman, M. Durbin and C. Schepper
Markus Traylor	11/13/2018	1.1	Analyze potential Schedule G proofs of claim to categorize by functional group
Markus Traylor	11/13/2018	0.2	Analyze potential Schedule G proofs of claim to categorize by functional group
Markus Traylor	11/13/2018	1.5	Analyze potential Schedule G proofs of claim to categorize by functional group
Thomas Salierno	11/13/2018	2.0	Analyze filed Non-COFINA Tax proofs of claim to categorize by claim treatment.
Thomas Salierno	11/13/2018	1.0	Analyze filed Non-COFINA Tax proofs of claim to categorize by claim treatment.
Thomas Salierno	11/13/2018	1.4	Analyze filed Non-COFINA Tax proofs of claim to categorize by claim treatment.
Thomas Salierno	11/13/2018	1.6	Analyze filed Non-COFINA Tax proofs of claim to categorize by claim treatment.
Thomas Salierno	11/13/2018	1.0	Analyze filed Non-COFINA Tax proofs of claim to categorize by claim treatment.
Vincent Pena	11/13/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	11/13/2018	0.4	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	11/13/2018	0.9	Analyze filed Litigation proofs of claim to categorize by functional group.

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Vincent Pena	11/13/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group.
Bria Warren	11/14/2018	2.0	Analyze potential Schedule G proofs of claim to categorize by functional group
Bria Warren	11/14/2018	1.0	Analyze potential Schedule G proofs of claim to categorize by functional group
Gerard Gigante	11/14/2018	0.7	Analyze potential Schedule G proofs of claim to categorize by functional group.
Gerard Gigante	11/14/2018	1.5	Analyze potential Schedule G proofs of claim to categorize by functional group.
Gerard Gigante	11/14/2018	2.6	Analyze potential Schedule G proofs of claim to categorize by functional group.
Gerard Gigante	11/14/2018	1.9	Analyze potential Schedule G proofs of claim to categorize by functional group.
Jay Herriman	11/14/2018	0.2	Prepare and send comments on draft litigation / Department of Justice matching file to K. Harmon
Jay Herriman	11/14/2018	1.9	Review draft litigation claim / Department of Justice matching files
John Sagen	11/14/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/14/2018	1.9	Reclassify unknown claim type proofs of claim to ensure claims are correctly categorized by functional group.
John Sagen	11/14/2018	1.8	Reclassify unknown claim type proofs of claim to ensure claims are correctly categorized by functional group.
John Sagen	11/14/2018	0.7	Load reclassified claim types into BART to ensure claims are correctly categorized by functional group.
John Sagen	11/14/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/14/2018	2.1	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/14/2018	0.4	Analyze filed Litigation proofs of claim to categorize by functional group.
Kara Harmon	11/14/2018	1.8	Analyze unknown claims and compare to employee/pension files from the Commonwealth for reconciliation
Kevin O'Donnell	11/14/2018	1.5	Analyze potential Schedule G proofs of claim to categorize by functional group
Kevin O'Donnell	11/14/2018	2.0	Analyze potential Schedule G proofs of claim to categorize by functional group
Kevin O'Donnell	11/14/2018	1.3	Analyze potential Schedule G proofs of claim to categorize by functional group

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***Commonwealth of Puerto Rico
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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kevin O'Donnell	11/14/2018	1.9	Analyze potential Schedule G proofs of claim to categorize by functional group
Kevin O'Donnell	11/14/2018	1.0	Analyze potential Schedule G proofs of claim to categorize by functional group
Mark Zeiss	11/14/2018	0.9	Reconcile Tax claims for tax refunds, overpayment credits, or other basis
Mark Zeiss	11/14/2018	1.7	Reconcile HR claims for 401k or pension loans
Markus Traylor	11/14/2018	1.4	Analyze potential Schedule G proofs of claim to categorize by functional group
Markus Traylor	11/14/2018	1.3	Analyze potential Schedule G proofs of claim to categorize by functional group
Markus Traylor	11/14/2018	0.5	Analyze potential Schedule G proofs of claim to categorize by functional group
Markus Traylor	11/14/2018	1.5	Analyze potential Schedule G proofs of claim to categorize by functional group
Thomas Salierno	11/14/2018	1.2	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Thomas Salierno	11/14/2018	1.0	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Thomas Salierno	11/14/2018	2.0	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Thomas Salierno	11/14/2018	1.8	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Thomas Salierno	11/14/2018	1.0	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Vincent Pena	11/14/2018	1.0	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	11/14/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	11/14/2018	2.0	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	11/14/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	11/14/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	11/14/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	11/14/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group.

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Bria Warren	11/15/2018	0.7	Analyze potential Schedule G proofs of claim to categorize by functional group
Bria Warren	11/15/2018	1.3	Analyze potential Schedule G proofs of claim to categorize by functional group
Gerard Gigante	11/15/2018	2.0	Analyze potential Schedule G proofs of claim to categorize by functional group.
Gerard Gigante	11/15/2018	1.6	Analyze potential Schedule G proofs of claim to categorize by functional group.
Gerard Gigante	11/15/2018	1.0	Analyze potential Schedule G proofs of claim to categorize by functional group.
Gerard Gigante	11/15/2018	2.0	Analyze potential Schedule G proofs of claim to categorize by functional group.
John Sagen	11/15/2018	0.9	Analyze filed Litigation proofs of claim to categorize by functional group.
Kevin O'Donnell	11/15/2018	2.0	Analyze potential Schedule G proofs of claim to categorize by functional group
Kevin O'Donnell	11/15/2018	1.0	Analyze potential Schedule G proofs of claim to categorize by functional group
Kevin O'Donnell	11/15/2018	2.0	Analyze potential Schedule G proofs of claim to categorize by functional group
Kevin O'Donnell	11/15/2018	0.9	Analyze potential Schedule G proofs of claim to categorize by functional group
Kevin O'Donnell	11/15/2018	1.1	Analyze potential Schedule G proofs of claim to categorize by functional group
Mark Zeiss	11/15/2018	1.1	Reconcile HR claims for 401k or pension loans
Mark Zeiss	11/15/2018	0.8	Review non-Cofina amended claims and duplicate claims
Mark Zeiss	11/15/2018	0.7	Update claims from Legal-Ley(es) to HR-Ley(es) based on key words
Markus Traylor	11/15/2018	0.4	Analyze potential Schedule G proofs of claim to categorize by functional group
Markus Traylor	11/15/2018	1.4	Analyze potential Schedule G proofs of claim to categorize by functional group
Markus Traylor	11/15/2018	1.0	Analyze potential Schedule G proofs of claim to categorize by functional group
Markus Traylor	11/15/2018	0.3	Analyze potential Schedule G proofs of claim to categorize by functional group
Thomas Salierno	11/15/2018	2.0	Analyze filed Schedule G proofs of claim to categorize by claim treatment.

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Thomas Salierno	11/15/2018	0.8	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Thomas Salierno	11/15/2018	1.2	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Thomas Salierno	11/15/2018	1.4	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Thomas Salierno	11/15/2018	1.6	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Vincent Pena	11/15/2018	1.5	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	11/15/2018	0.9	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	11/15/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	11/15/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	11/15/2018	2.2	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	11/15/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	11/15/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group.
Bria Warren	11/16/2018	1.4	Analyze potential Schedule G proofs of claim to categorize by functional group
Bria Warren	11/16/2018	0.7	Analyze potential Schedule G proofs of claim to categorize by functional group
Gerard Gigante	11/16/2018	1.3	Analyze potential Schedule G proofs of claim to categorize by functional group.
Gerard Gigante	11/16/2018	2.0	Analyze potential Schedule G proofs of claim to categorize by functional group.
Gerard Gigante	11/16/2018	1.7	Analyze potential Schedule G proofs of claim to categorize by functional group.
Gerard Gigante	11/16/2018	0.8	Analyze potential Schedule G proofs of claim to categorize by functional group.
Kara Harmon	11/16/2018	1.6	Analyze file litigation claims against files provided by the Commonwealth for reconciliation
Kevin O'Donnell	11/16/2018	2.0	Analyze potential Schedule G proofs of claim to categorize by functional group
Kevin O'Donnell	11/16/2018	1.2	Analyze potential Schedule G proofs of claim to categorize by functional group

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kevin O'Donnell	11/16/2018	1.0	Analyze potential Schedule G proofs of claim to categorize by functional group
Kevin O'Donnell	11/16/2018	1.2	Analyze potential Schedule G proofs of claim to categorize by functional group
Kevin O'Donnell	11/16/2018	2.0	Analyze potential Schedule G proofs of claim to categorize by functional group
Mark Zeiss	11/16/2018	2.1	Prepare draft of claims summary report by debtor, class, and type
Mark Zeiss	11/16/2018	1.2	Reconcile Human Resource claims for 401k or pension loans
Markus Traylor	11/16/2018	1.4	Analyze potential Schedule G proofs of claim to categorize by functional group
Markus Traylor	11/16/2018	1.5	Analyze potential Schedule G proofs of claim to categorize by functional group
Thomas Salierno	11/16/2018	1.1	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Thomas Salierno	11/16/2018	1.3	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Thomas Salierno	11/16/2018	1.4	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Thomas Salierno	11/16/2018	1.7	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Thomas Salierno	11/16/2018	1.5	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Vincent Pena	11/16/2018	1.7	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	11/16/2018	1.9	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	11/16/2018	0.9	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	11/16/2018	0.6	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	11/16/2018	1.0	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	11/16/2018	0.4	Analyze filed Litigation proofs of claim to categorize by functional group.
Julie Hertzberg	11/17/2018	0.4	Correspondence to M. Zerjal re: preliminary claims estimates
Markus Traylor	11/17/2018	0.5	Analyze potential Schedule G proofs of claim to categorize by functional group
Bria Warren	11/19/2018	0.7	Analyze potential Schedule G proofs of claim to categorize by functional group

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Bria Warren	11/19/2018	1.4	Analyze potential Schedule G proofs of claim to categorize by functional group
Gerard Gigante	11/19/2018	2.4	Analyze potential Schedule G proofs of claim to categorize by functional group.
Gerard Gigante	11/19/2018	1.9	Analyze potential Schedule G proofs of claim to categorize by functional group.
Gerard Gigante	11/19/2018	2.3	Analyze potential Schedule G proofs of claim to categorize by functional group.
John Sagen	11/19/2018	1.6	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/19/2018	2.3	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/19/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/19/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/19/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
Kara Harmon	11/19/2018	2.3	Begin agency analysis for filed litigation / judgement claims re: claims reconciliation
Kara Harmon	11/19/2018	1.8	Continue agency analysis for filed litigation / judgement claims re: claims reconciliation
Kara Harmon	11/19/2018	0.3	Analyze claim filed by the Department of Health and prepare follow up with J. Herriman for claims reconciliation
Kara Harmon	11/19/2018	0.6	Analyze litigation claims provided by J. Sagen to provide analysis for claims reconciliation
Kevin O'Donnell	11/19/2018	1.0	Analyze potential Schedule G proofs of claim to categorize by functional group
Kevin O'Donnell	11/19/2018	2.0	Analyze potential Schedule G proofs of claim to categorize by functional group
Kevin O'Donnell	11/19/2018	1.0	Analyze potential Schedule G proofs of claim to categorize by functional group
Kevin O'Donnell	11/19/2018	0.5	Analyze potential Schedule G proofs of claim to categorize by functional group
Markus Traylor	11/19/2018	1.4	Analyze potential Schedule G proofs of claim to categorize by functional group
Markus Traylor	11/19/2018	1.3	Analyze potential Schedule G proofs of claim to categorize by functional group
Markus Traylor	11/19/2018	1.2	Analyze potential Schedule G proofs of claim to categorize by functional group

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Thomas Salierno	11/19/2018	1.0	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Thomas Salierno	11/19/2018	1.3	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Thomas Salierno	11/19/2018	1.5	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Thomas Salierno	11/19/2018	1.3	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Thomas Salierno	11/19/2018	1.8	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Bria Warren	11/20/2018	0.4	Analyze potential Schedule G proofs of claim to categorize by functional group
Bria Warren	11/20/2018	1.6	Analyze potential Schedule G proofs of claim to categorize by functional group
Gerard Gigante	11/20/2018	2.0	Analyze potential Schedule G proofs of claim to categorize by functional group.
Gerard Gigante	11/20/2018	2.2	Analyze potential Schedule G proofs of claim to categorize by functional group.
Gerard Gigante	11/20/2018	1.6	Analyze potential Schedule G proofs of claim to categorize by functional group.
Jay Herriman	11/20/2018	0.3	Work with the Government IT group to receive historical AP disbursement files
Jay Herriman	11/20/2018	0.9	Work with the GDB to receive historical AP cashed checks files
Jay Herriman	11/20/2018	0.4	Prepare draft agenda for upcoming onsite trip with Title III entities
John Sagen	11/20/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/20/2018	2.2	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/20/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/20/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/20/2018	1.7	Analyze filed Litigation proofs of claim to categorize by functional group.
Kara Harmon	11/20/2018	1.3	Analyze litigation claims provided by J. Sagen to provide analysis for claims reconciliation
Kara Harmon	11/20/2018	2.6	Continue agency analysis for filed litigation / judgement claims re: claims reconciliation

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kara Harmon	11/20/2018	0.6	Analyze litigation claims provided by J. Sagen to provide analysis for claims reconciliation
Kara Harmon	11/20/2018	2.9	Continue agency analysis for filed litigation / judgement claims re: claims reconciliation
Kevin O'Donnell	11/20/2018	2.0	Analyze potential Schedule G proofs of claim to categorize by functional group
Kevin O'Donnell	11/20/2018	0.5	Analyze potential Schedule G proofs of claim to categorize by functional group
Kevin O'Donnell	11/20/2018	1.2	Analyze potential Schedule G proofs of claim to categorize by functional group
Kevin O'Donnell	11/20/2018	1.3	Analyze potential Schedule G proofs of claim to categorize by functional group
Kevin O'Donnell	11/20/2018	1.0	Analyze potential Schedule G proofs of claim to categorize by functional group
Mark Zeiss	11/20/2018	1.8	Review Prime Clerk 11/16 claims register for new claims and claimants
Mark Zeiss	11/20/2018	2.6	Review ERS Schedule G filed claims for hit rate to filed claims, summaries of basis of claim
Mark Zeiss	11/20/2018	2.2	Review Prime Clerk 11/16 claims register for claim and claim amount changes
Markus Traylor	11/20/2018	0.5	Analyze potential Schedule G proofs of claim to categorize by functional group
Markus Traylor	11/20/2018	1.5	Analyze potential Schedule G proofs of claim to categorize by functional group
Markus Traylor	11/20/2018	1.4	Analyze potential Schedule G proofs of claim to categorize by functional group
Thomas Salierno	11/20/2018	1.1	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Thomas Salierno	11/20/2018	2.0	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Thomas Salierno	11/20/2018	1.5	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Thomas Salierno	11/20/2018	1.2	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Thomas Salierno	11/20/2018	1.0	Analyze filed Schedule G proofs of claim to categorize by claim treatment.
Gerard Gigante	11/21/2018	1.7	Analyze Government proofs of claim to categorize by functional group.
Gerard Gigante	11/21/2018	1.9	Analyze Government proofs of claim to categorize by functional group.

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
John Sagen	11/21/2018	2.1	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/21/2018	2.3	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/21/2018	1.8	Analyze filed Litigation proofs of claim to categorize by functional group.
Kara Harmon	11/21/2018	2.8	Continue agency analysis for filed litigation / judgement claims re: claims reconciliation
Kara Harmon	11/21/2018	0.9	Analyze litigation claims provided by J. Sagen to provide analysis for claims reconciliation
Mark Zeiss	11/21/2018	0.8	Start claims reconciliation of Treasury all other types (besides bondholder), Government all other categories (besides tax refunds), and Customer type claims
Markus Traylor	11/21/2018	0.5	Analyze potential Government proofs of claim to categorize by functional group
Markus Traylor	11/21/2018	2.3	Analyze potential Government proofs of claim to categorize by functional group
Gerard Gigante	11/23/2018	2.5	Analyze Government proofs of claim to categorize by functional group.
Gerard Gigante	11/23/2018	2.0	Analyze Government proofs of claim to categorize by functional group.
Markus Traylor	11/23/2018	1.3	Analyze potential Government proofs of claim to categorize by functional group
Markus Traylor	11/23/2018	1.4	Analyze potential Government proofs of claim to categorize by functional group
Markus Traylor	11/23/2018	2.1	Analyze potential Government proofs of claim to categorize by functional group
Markus Traylor	11/23/2018	1.4	Analyze potential Government proofs of claim to categorize by functional group
Markus Traylor	11/23/2018	1.3	Analyze potential Government proofs of claim to categorize by functional group
Markus Traylor	11/25/2018	1.3	Analyze potential Government proofs of claim to categorize by functional group
Markus Traylor	11/25/2018	1.1	Analyze potential Government proofs of claim to categorize by functional group
Markus Traylor	11/25/2018	1.2	Analyze potential Government proofs of claim to categorize by functional group
Bria Warren	11/26/2018	1.9	Analyze filed Non-COFINA Treasury proofs of claim (not bondholders) to categorize by claim treatment.

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Bria Warren	11/26/2018	1.4	Analyze filed Non-COFINA Treasury proofs of claim (not bondholders) to categorize by claim treatment.
Gerard Gigante	11/26/2018	2.7	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Gerard Gigante	11/26/2018	2.4	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Gerard Gigante	11/26/2018	2.0	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Gerard Gigante	11/26/2018	2.1	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
John Sagen	11/26/2018	1.6	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/26/2018	1.6	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/26/2018	1.7	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/26/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/26/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/26/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group.
Julie Hertzberg	11/26/2018	0.4	Correspondence to J. Herriman re: December in person agenda
Kara Harmon	11/26/2018	2.9	Analysis of asserted agencies for litigation / judgement claims to properly categorize for claims reconciliation
Kevin O'Donnell	11/26/2018	2.0	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group
Kevin O'Donnell	11/26/2018	1.0	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group
Kevin O'Donnell	11/26/2018	2.0	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group
Kevin O'Donnell	11/26/2018	0.8	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group
Mark Zeiss	11/26/2018	0.9	Review Government claims for proper basis for claims reconciliation
Mark Zeiss	11/26/2018	2.6	Review Legal Ley(es) claims breaking out for individual basis asserted for claims reconciliation
Markus Traylor	11/26/2018	1.3	Analyze potential Government proofs of claim to categorize by functional group

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
November 1, 2018 through November 30, 2018***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Markus Traylor	11/26/2018	1.5	Analyze potential Government proofs of claim to categorize by functional group
Markus Traylor	11/26/2018	1.3	Analyze potential Government proofs of claim to categorize by functional group
Markus Traylor	11/26/2018	1.4	Analyze potential Government proofs of claim to categorize by functional group
Thomas Salierno	11/26/2018	1.2	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	11/26/2018	2.0	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	11/26/2018	1.4	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	11/26/2018	1.2	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	11/26/2018	1.1	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Bria Warren	11/27/2018	2.2	Analyze filed Non-COFINA Treasury proofs of claim (not bondholders) to categorize by claim treatment.
Bria Warren	11/27/2018	3.1	Analyze filed Non-COFINA Treasury proofs of claim (not bondholders) to categorize by claim treatment.
Gerard Gigante	11/27/2018	2.2	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Gerard Gigante	11/27/2018	1.3	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Gerard Gigante	11/27/2018	2.0	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Gerard Gigante	11/27/2018	2.1	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Jay Herriman	11/27/2018	1.8	Review analysis of claims asserting liabilities related to various Ley(es) in prep of meeting with the Commonwealth
Jay Herriman	11/27/2018	1.2	Prepare agenda and supporting documents for meeting with the Commonwealth
John Sagen	11/27/2018	1.7	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/27/2018	2.3	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/27/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/27/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
November 1, 2018 through November 30, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
John Sagen	11/27/2018	1.6	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/27/2018	0.6	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/27/2018	1.7	Analyze filed Litigation proofs of claim to categorize by functional group.
Kara Harmon	11/27/2018	2.9	Analysis of asserted agencies for litigation / judgement claims to properly categorize for claims reconciliation
Kara Harmon	11/27/2018	1.2	Prepare report of asserted agencies / Debtors for litigation claims
Kevin O'Donnell	11/27/2018	1.0	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group
Kevin O'Donnell	11/27/2018	2.0	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group
Kevin O'Donnell	11/27/2018	1.0	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group
Kevin O'Donnell	11/27/2018	1.0	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group
Kevin O'Donnell	11/27/2018	1.0	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group
Mark Zeiss	11/27/2018	0.8	Review new claims from the Prime Clerk Nov 26 register
Mark Zeiss	11/27/2018	1.1	Review claimant and claim changes from the Prime Clerk Nov 26 register
Mark Zeiss	11/27/2018	2.1	Review Legal Ley(es) claims breaking out for individual basis asserted for claims reconciliation
Mark Zeiss	11/27/2018	1.2	Review claim amount changes from the Prime Clerk Nov 26 register
Markus Traylor	11/27/2018	1.0	Analyze potential Treasury proofs of claim to categorize by functional group
Markus Traylor	11/27/2018	1.3	Analyze potential Treasury proofs of claim to categorize by functional group
Markus Traylor	11/27/2018	1.1	Analyze potential Treasury proofs of claim to categorize by functional group
Markus Traylor	11/27/2018	1.5	Analyze potential Treasury proofs of claim to categorize by functional group
Thomas Salierno	11/27/2018	1.1	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	11/27/2018	1.0	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
November 1, 2018 through November 30, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Thomas Salierno	11/27/2018	1.4	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	11/27/2018	1.5	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	11/27/2018	2.0	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Bria Warren	11/28/2018	1.0	Analyze filed Non-COFINA Treasury proofs of claim (not bondholders) to categorize by claim treatment.
Gerard Gigante	11/28/2018	1.8	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Gerard Gigante	11/28/2018	1.5	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Gerard Gigante	11/28/2018	1.8	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
John Sagen	11/28/2018	2.2	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/28/2018	0.6	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/28/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/28/2018	0.8	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/28/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
Kara Harmon	11/28/2018	0.9	Perform analysis asserted litigation cases to compare to files provided by the Commonwealth
Kara Harmon	11/28/2018	2.3	Prepare modifications to litigation reporting per comments from J. Herriman
Kevin O'Donnell	11/28/2018	1.0	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group
Kevin O'Donnell	11/28/2018	1.0	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group
Kevin O'Donnell	11/28/2018	1.0	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group
Markus Traylor	11/28/2018	1.1	Analyze potential Treasury proofs of claim to categorize by functional group
Markus Traylor	11/28/2018	1.2	Analyze potential Treasury proofs of claim to categorize by functional group
Markus Traylor	11/28/2018	1.4	Analyze potential Treasury proofs of claim to categorize by functional group

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
November 1, 2018 through November 30, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Markus Traylor	11/28/2018	1.4	Analyze potential Treasury proofs of claim to categorize by functional group
Thomas Salierno	11/28/2018	0.5	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	11/28/2018	1.0	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	11/28/2018	2.0	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	11/28/2018	1.5	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	11/28/2018	1.0	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Bria Warren	11/29/2018	0.8	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment
Bria Warren	11/29/2018	1.2	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment
Bria Warren	11/29/2018	1.1	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment
Gerard Gigante	11/29/2018	2.8	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Gerard Gigante	11/29/2018	2.0	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Gerard Gigante	11/29/2018	2.5	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Jay Herriman	11/29/2018	1.3	Prepare materials for onsite meetings with Title III entities
John Sagen	11/29/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/29/2018	0.7	Analyze filed Litigation proofs of claim to categorize by functional group.
Kevin O'Donnell	11/29/2018	2.0	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group
Kevin O'Donnell	11/29/2018	0.5	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group
Kevin O'Donnell	11/29/2018	1.0	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group
Kevin O'Donnell	11/29/2018	0.7	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group
Kevin O'Donnell	11/29/2018	2.0	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
November 1, 2018 through November 30, 2018***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Thomas Salierno	11/29/2018	2.0	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	11/29/2018	1.0	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	11/29/2018	0.5	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	11/29/2018	1.5	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	11/29/2018	1.4	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Bria Warren	11/30/2018	1.4	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment
Bria Warren	11/30/2018	1.4	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment
Bria Warren	11/30/2018	1.9	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment
Gerard Gigante	11/30/2018	2.3	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Gerard Gigante	11/30/2018	1.9	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Gerard Gigante	11/30/2018	2.5	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Jay Herriman	11/30/2018	1.1	Prepare materials for onsite meetings with Title III entities
Kevin O'Donnell	11/30/2018	1.0	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group
Kevin O'Donnell	11/30/2018	1.0	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group
Kevin O'Donnell	11/30/2018	1.0	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group
Kevin O'Donnell	11/30/2018	1.0	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group
Kevin O'Donnell	11/30/2018	2.0	Analyze filed Non-Cofina Litigation Ley(es) claims to catergorize by functional group
Mark Zeiss	11/30/2018	0.8	Review Legal Ley(es) claims breaking out for individual basis asserted for claims reconciliation
Markus Traylor	11/30/2018	1.5	Analyze potential Legal ley(es) proofs of claim to categorize by functional group
Markus Traylor	11/30/2018	1.4	Analyze potential Legal ley(es) proofs of claim to categorize by functional group

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
November 1, 2018 through November 30, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Markus Traylor	11/30/2018	1.3	Analyze potential Legal ley(es) proofs of claim to categorize by functional group
Markus Traylor	11/30/2018	1.3	Analyze potential Legal ley(es) proofs of claim to categorize by functional group
Thomas Salierno	11/30/2018	2.0	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	11/30/2018	1.2	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	11/30/2018	1.3	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	11/30/2018	1.0	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	11/30/2018	0.5	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Subtotal		962.6	

Commonwealth of Puerto Rico - Fee Applications

Professional	Date	Hours	Activity
Jay Herriman	11/1/2018	0.9	Aggregate data from monthly fee statements to begin preparation of interim fee application
Mary Napoliello	11/1/2018	4.2	preparation of fee app draft
Jay Herriman	11/2/2018	0.3	Work to prepare first interim fee application
Jay Herriman	11/2/2018	0.3	Prepare invoice payment request notices related to Monthly Fee Statements
Mary Napoliello	11/2/2018	3.2	preparation of fee app draft
Jay Herriman	11/5/2018	2.1	Work to prepare first interim fee application for the Commonwealth
Julie Hertzberg	11/5/2018	1.4	Revise A&M Fee Application
Jay Herriman	11/6/2018	3.5	Work to prepare first interim fee application for the Commonwealth
Jay Herriman	11/7/2018	2.1	Work to prepare first interim fee application for the Commonwealth
Julie Hertzberg	11/7/2018	0.7	Work on fee application review of time detail
Mark Zeiss	11/8/2018	0.8	Commonwealth of Puerto Rico - Fee Applications
Jay Herriman	11/9/2018	0.9	Prepare additional materials for inclusion on first interim fee app
Julie Hertzberg	11/9/2018	0.2	Prepare certificate of no response re: monthly fee statement

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
November 1, 2018 through November 30, 2018***

Exhibit D

Commonwealth of Puerto Rico - Fee Applications

Professional	Date	Hours	Activity
Mark Zeiss	11/9/2018	0.8	Review Fee Applications
Bernice Grussing	11/10/2018	1.1	Preparation of October Fee app draft
Mark Zeiss	11/12/2018	0.7	Revise August and September Fee app per comments
Mark Zeiss	11/12/2018	0.8	Review November time for fee app
Mark Zeiss	11/13/2018	0.6	Prepare reports of Prime Clerk claim volume for August and September
Mary Napoliello	11/13/2018	2.1	Revision of Interim fee app
Jay Herriman	11/14/2018	1.9	Prepare declarations needed for payment of monthly fee applications
Jay Herriman	11/15/2018	2.1	Work to prepare first interim fee application
Julie Hertzberg	11/15/2018	2.6	Revisions to First Fee Application
Jay Herriman	11/16/2018	1.7	Work to prepare first interim fee application
Julie Hertzberg	11/16/2018	2.2	Revisions to First Fee Application
Subtotal		37.2	

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Jay Herriman	11/1/2018	0.7	Call with B. Sarriera & J. Hertzberg re: discuss Accounts Payable claims reconciliation, Litigation Claims reconciliation & data gathering requirements
Julie Hertzberg	11/1/2018	0.7	Call with B. Sarriera & J. Hertzberg re: discuss Accounts Payable claims reconciliation, Litigation Claims reconciliation & data gathering requirements
Mark Zeiss	11/1/2018	0.5	Identify and review additional Ley(es) claims since last review
Jay Herriman	11/6/2018	0.2	Case status call with J. Herriman, K. Harmon, M. Zeiss, J. Berman, and M. Durbin
Kara Harmon	11/6/2018	0.2	Case status meeting. J. Herriman, K. Harmon, M. Zeiss, J. Berman, and M. Durbin
Mark Zeiss	11/6/2018	0.2	Case status meeting. J. Herriman, K. Harmon, M. Zeiss, J. Berman, and M. Durbin
Jay Herriman	11/9/2018	0.5	Call with B. Sarriera, German Ojedo, N. Villavicencio and J. Hertzberg re: Status of claims reconciliation process and next steps

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
November 1, 2018 through November 30, 2018***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Julie Hertzberg	11/9/2018	0.5	Call with B. Sarriera, German Ojedo, N. Villavicencio and J. Hertzberg re: Status of claims reconciliation process and next steps
Jay Herriman	11/13/2018	0.2	Case status meeting. J. Herriman, K. Harmon, M. Zeiss, J. Berman, M. Durbin and C. Schepper
Jay Herriman	11/14/2018	0.3	Call with R. Cruz, B. Sarriera, W. Velazquez re: transfer of historical payment information for use on accounts payable claims reconciliation
Jay Herriman	11/15/2018	1.2	Call with J. Hertzberg, J. Herriman, B. Sarriera, G. Ojedo & N. Vallavicencio re: discuss overall case status and prepare for onsite meeting
Julie Hertzberg	11/15/2018	1.2	Call with J. Hertzberg, J. Herriman, B. Sarriera, G. Ojedo & N. Vallavicencio re: discuss overall case status and prepare for onsite meeting
Kara Harmon	11/20/2018	0.2	Participate case status call with J. Herriman, K. Harmon, M. Zeiss, C. Shepper, J. Berman and M. Dubin
Subtotal		6.6	
Grand Total		1,006.4	

Exhibit E

*Commonwealth of Puerto Rico
Summary of Expense Detail by Category
November 1, 2018 through November 30, 2018*

<i><u>Expense Category</u></i>	<i><u>Sum of Expenses</u></i>
Miscellaneous	\$6,211.93
<i>Total</i>	<i>\$6,211.93</i>

Exhibit F

***Commonwealth of Puerto Rico
Expense Detail by Category
November 1, 2018 through November 30, 2018***

Miscellaneous

Professional/Service	Date	Expense	Expense Description
	11/1/2018	\$25.23	09/18/18 - 10/17/18 Wireless Usage Charges
	11/12/2018	\$46.98	10/13/18 - 11/12/18 Wireless Usage Charges
Bria Warren	11/1/2018	\$58.36	09/18/18 - 10/17/18 Wireless Usage Charges
Carlo Dominguez	11/1/2018	\$73.42	09/18/18 - 10/17/18 Wireless Usage Charges
Eric VanHorn	11/1/2018	\$48.13	09/18/18 - 10/17/18 Wireless Usage Charges
Gerard Gigante	11/12/2018	\$53.06	10/13/18 - 11/12/18 Wireless Usage Charges
Jay Herriman	11/12/2018	\$22.67	10/13/18 - 11/12/18 Wireless Usage Charges
John Sagen	11/12/2018	\$49.57	10/13/18 - 11/12/18 Wireless Usage Charges
Julie Hertzberg	11/30/2018	\$5,521.00	CMS Monthly Data Storage Fee.
Kara Harmon	11/12/2018	\$48.73	10/13/18 - 11/12/18 Wireless Usage Charges
Mark Zeiss	11/12/2018	\$33.71	10/13/18 - 11/12/18 Wireless Usage Charges
Markus Traylor	11/1/2018	\$50.00	09/18/18 - 10/17/18 Wireless Usage Charges
Pablo Cervantes	11/1/2018	\$82.90	09/18/18 - 10/17/18 Wireless Usage Charges
Vincent Pena	11/12/2018	\$98.17	10/13/18 - 11/12/18 Wireless Usage Charges
Expense Category Total		\$6,211.93	
<i>Grand Total</i>		<u>\$6,211.93</u>	

Exhibit C

**ALVAREZ & MARSAL NORTH AMERICA, LLC
MONTHLY FEE APPLICATION OF FOR THE PERIOD
DECEMBER 1, 2018 THROUGH DECEMBER 31, 2018**

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:) PROMESA
) Title III
THE FINANCIAL OVERSIGHT AND)
MANAGEMENT BOARD FOR PUERTO RICO,) No. 17 BK 3283-LTS
)
)
as representative of)
)
THE COMMONWEALTH OF PUERTO RICO, et al.,)

Debtors.¹

**COVER SHEET TO FIFTH MONTHLY FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC
FOR PAYMENT OF COMPENSATION RENDERED IN PUERTO RICO AND
REIMBURSEMENT OF EXPENSES FOR CONSULTING SERVICES TO THE
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO
FOR THE PERIOD FROM
DECEMBER 1, 2018 THROUGH DECEMBER 31, 2018**

**ALL FEES AND SERVICES IN THIS MONTHLY FEE STATEMENT
WERE INCURRED INSIDE PUERTO RICO**

Name of Applicant: Alvarez & Marsal North America, LLC (A&M)

Authorized to Provide Professional Services to: Financial Oversight and Management Board of Puerto Rico

Services Rendered to:	<u>Commonwealth of Puerto Rico</u>
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Period for which compensation and reimbursement for fees and services inside of Puerto Rico is sought: December 1, 2018 through December 31, 2018

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686). (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Amount of Compensation sought as actual, reasonable and necessary: \$23,483.25(\$26,092.50 incurred less 10% voluntary reduction of \$2,609.25)

Amount of Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$ 1,701.92</u>
This is a(n):	<u>✓</u> Monthly ___ Interim ___ Final application

This is A&M's fifth monthly fee application filed in these cases and is for services rendered inside Puerto Rico.

Principal Certification

I hereby authorize the submission of this Monthly Fee Statement for December 2018.

Jaime A. El Koury
General Counsel to the Financial Oversight and
Management Board of Puerto Rico

On February 20, 2019 Sent to:

FOMB:

Financial Oversight and Management Board
40 Washington Square South
Office 314A
New York, NY 10012
Attn: Professor Arthur J. Gonzalez
FOMB Board Member

O'Neill & Borges LLC
250 Muñoz Rivera Ave., Suite 800
San Juan, PR 00918
Attn: Hermann D. Bauer, Esq.

Office of United States Trustee

Office of the United States Trustee for the District of
Puerto Rico
Edificio Ochoa, 500 Tanca Street, Suite 301
San Juan, PR 00901
(In re: Commonwealth of Puerto Rico)

Office of the United States Trustee for Region 21
75 Spring Street, SW, Room 362
Atlanta, GA 30303
Attn: Guy G. Gebhardt
Acting United States Trustee (Region 21)
(In re: Commonwealth of Puerto Rico)

Co-Counsel for the Official Committee of Unsecured

Creditors:

Paul Hastings LLP
200 Park Avenue
New York, NY 10166
Attn: Luc. A. Despins, Esq.

Casillas, Santiago & Torres, LLC
El Caribe Office Building
53 Palmeras Street, Ste. 1601
San Juan, Puerto Rico 00901-2419
Attn: Juan J. Casillas Ayala, Esq.
Alberto J. E. Añeses Negrón, Esq.
Central Accounting

Co-Counsel for the Fee Examiner

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Carolina Velaz-Rivero, Esq.

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Richard Levin, Esq.

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Puerto Rico Department of Treasury

PO Box 9024140
San Juan, PR 00902-4140
Attn: Reylam Guerra Goderich, Deputy Assistant of
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Omar E. Rodríguez Pérez, CPA, Assistant
Secretary of Central Accounting
Angel L. Pantoja Rodríguez, Deputy Assistant of
Internal Revenue and Tax Policy
Francisco Parés Alicea, Assistant Secretary of
Internal Revenue and Tax Policy
Francisco Peña Montañez, CPA, Assistant
Secretary of the Treasury

**Summary of Professional Fees for the Period December 1, 2018 through
December 31, 2018**

Commonwealth of Puerto Rico

SUMMARY OF TOTAL FEES		
TASK CODE	TOTAL HOURS	TOTAL FEES REQUESTED
Commonwealth of Puerto Rico - Claims Administration and Objections	7.4	\$ 6,427.50
Commonwealth of Puerto Rico - Meeting	22.8	19,665.00
Subtotal	30.2	26,092.50
<i>Less 10% voluntary reduction</i>		<i>(2,609.25)</i>
Total		\$ 23,483.25

PROFESSIONAL	POSITION	DEPARTMENT	BILLING RATE	TOTAL HOURS	TOTAL FEES
Julie Hertzberg	Managing Director	Claim Management	\$875	16.9	\$14,787.50
Jay Herriman	Managing Director	Claim Management	\$850	13.3	11,305.00
Subtotal				30.2	26,092.50
<i>Less 10% voluntary reduction</i>					<i>-2,609.25</i>
Total					\$23,483.25

Summary of Expenses for the Period December 1, 2018 through December 31, 2018

Commonwealth of Puerto Rico

EXPENSE CATEGORY	AMOUNT
Airfare	700.00
Lodging	941.52
Transportation	60.40
Total	\$1,701.92

A&M requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (i.e., payment of ninety percent (90%) of the compensation sought, in the amount of \$21,134.93, and reimbursement of one-hundred percent

(100%) of expenses incurred, in the amount of \$1,701.92, for services rendered inside of Puerto Rico) in the total amount of \$22,836.85.

Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Alvarez & Marsal North America, LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

/s/

Julie M. Hertzberg

Alvarez & Marsal North America, LLC
1000 Town Center
Suite 750
Detroit, MI 48075
Telephone: 248.936.0850
Facsimile: 248.936.0801
jhertzberg@alvarezandmarsal.com

EXHIBITS

Exhibit A

***Commonwealth of Puerto Rico
Summary of Time Detail by Task
December 1, 2018 through December 31, 2018***

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Commonwealth of Puerto Rico - Claims Administration and Objections	7.4	\$6,427.50
Commonwealth of Puerto Rico - Meeting	22.8	\$19,665.00
<i>Total</i>	30.2	\$26,092.50

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
December 1, 2018 through December 31, 2018***

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Julie Hertzberg	Managing Director	\$875.00	16.9	\$14,787.50
Jay Herriman	Managing Director	\$850.00	13.3	\$11,305.00
<i>Total</i>			30.2	\$26,092.50

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
December 1, 2018 through December 31, 2018***

Commonwealth of Puerto Rico -
Claims Administration and
Objections

Advise and assist the Debtors regarding the claims
reconciliation process: notably, claims review, categorization and
analysis, and development of claims reconciliation strategy.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Julie Hertzberg	Managing Director	\$875	5.5	\$4,812.50
Jay Herriman	Managing Director	\$850	1.9	\$1,615.00
			<u>7.4</u>	<u>\$6,427.50</u>
	<i>Average Billing Rate</i>			<u>\$868.58</u>

Commonwealth of Puerto Rico
Summary of Time Detail by Professional
December 1, 2018 through December 31, 2018

Participate in meetings with Debtors, PROMESA Board Representatives and/or advisors to present findings or discuss various matters related to the claims process.

Average Billing Rate

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
December 1, 2018 through December 31, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Julie Hertzberg	12/3/2018	2.6	Draft Accounts Payable reconciliation protocol
Jay Herriman	12/4/2018	0.8	Prepare updated agenda for meeting with Title III personnel and counsel
Julie Hertzberg	12/4/2018	1.6	Draft Accounts Payable reconciliation protocol
Jay Herriman	12/5/2018	1.1	Update COFINA claims waterfall with information related to filed Omnibus Objections
Julie Hertzberg	12/5/2018	1.3	Correspondence with B. Rosen re: Board requests related to claims estimation
Subtotal		7.4	

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Jay Herriman	12/2/2018	1.8	Meeting with J. Hertzberg and J. Herriman to review agenda and related materials for onsite meeting with Title III personnel
Jay Herriman	12/2/2018	2.3	Meeting with J. Hertzberg and J. Herriman to review Litigation claims and associated matched data provided by the Department of Justice
Julie Hertzberg	12/2/2018	2.3	Meeting with J. Hertzberg and J. Herriman to review Litigation claims and associated matched data provided by the Department of Justice
Julie Hertzberg	12/2/2018	1.8	Meeting with J. Hertzberg and J. Herriman to review agenda and related materials for onsite meeting with Title III personnel
Jay Herriman	12/3/2018	0.5	Meeting with M. Tulla, M. Bauer, J. Hertzberg and J. Herriman to review discussion with the Title III entities personnel re: Accounts Payable and Human Resource Claims
Jay Herriman	12/3/2018	1.3	Meeting with H. Bauer, J. Hertzberg J. Herriman, Title III personnel and counsel to review reconciliation process of Accounts Payable and Human Resource claims.
Jay Herriman	12/3/2018	1.2	Meeting with J. Hertzberg and J. Herriman re: discuss objection treatment of various Human Resources and Accounts Payable claims
Jay Herriman	12/3/2018	0.8	Planning session with H. Bauer, J. Hertzberg and J. Herriman in preparation of meeting with Title III personnel
Julie Hertzberg	12/3/2018	1.3	Meeting with H. Bauer, J. Hertzberg J. Herriman, Title III personnel and counsel to review reconciliation process of Accounts Payable and Human Resource claims.
Julie Hertzberg	12/3/2018	0.5	Meeting with M. Tulla, M. Bauer, J. Hertzberg and J. Herriman to review discussion with the Title III entities personnel re: Accounts Payable and Human Resource Claims

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
December 1, 2018 through December 31, 2018***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Julie Hertzberg	12/3/2018	1.2	Meeting with J. Hertzberg and J. Herriman re: discuss objection treatment of various Human Resources and Accounts Payable claims
Julie Hertzberg	12/3/2018	0.8	Planning session with H. Bauer, J. Hertzberg and J. Herriman in preparation of meeting with Title III personnel
Jay Herriman	12/4/2018	1.2	Meeting with J. Hertzberg, J. Herriman, G. Bracero, V. Rivera and N. Camacho re: discuss overall claims reconciliation project workplan
Jay Herriman	12/4/2018	1.1	Meeting with H. Bauer, J. Hertzberg J. Herriman, Title III personnel and counsel to review reconciliation process of Litigation related claims.
Jay Herriman	12/4/2018	1.2	Meeting with J. Herriman & J. Hertzberg re: review Litigation claims and discuss next steps for reconciliation
Julie Hertzberg	12/4/2018	1.2	Meeting with J. Herriman & J. Hertzberg re: review Litigation claims and discuss next steps for reconciliation
Julie Hertzberg	12/4/2018	1.1	Meeting with H. Bauer, J. Hertzberg J. Herriman, Title III personnel and counsel to review reconciliation process of Litigation related claims.
Julie Hertzberg	12/4/2018	1.2	Meeting with J. Hertzberg, J. Herriman, G. Bracero, V. Rivera and N. Camacho re: discuss overall claims reconciliation project workplan
Subtotal		22.8	
Grand Total		30.2	

Exhibit E

*Commonwealth of Puerto Rico
Summary of Expense Detail by Category
December 1, 2018 through December 31, 2018*

<i><u>Expense Category</u></i>	<i><u>Sum of Expenses</u></i>
Airfare	\$700.00
Hotel	\$941.52
Transportation	\$60.40
<hr/>	
<i>Total</i>	\$1,701.92

Exhibit F

***Commonwealth of Puerto Rico
Expense Detail by Category
December 1, 2018 through December 31, 2018***

Airfare

Professional/Service	Date	Expense	Expense Description
Jay Herriman	10/31/2018	\$350.00	Airfare: Client Trip in December
Julie Hertzberg	10/31/2018	\$350.00	Airfare: Flight to PR in December
Expense Category Total		\$700.00	

Hotel

Professional/Service	Date	Expense	Expense Description
Jay Herriman	12/2/2018	\$156.92	Hotel: Client Visit
Jay Herriman	12/3/2018	\$156.92	Hotel: Client Visit
Jay Herriman	12/4/2018	\$156.92	Hotel: Client Visit
Julie Hertzberg	12/2/2018	\$156.92	Hotel: Client Visit
Julie Hertzberg	12/3/2018	\$156.92	Hotel: Client Visit
Julie Hertzberg	12/4/2018	\$156.92	Hotel: Client Visit
Expense Category Total		\$941.52	

Transportation

Professional/Service	Date	Expense	Expense Description
Jay Herriman	12/2/2018	\$27.00	Taxi: Airport to Hotel
Jay Herriman	12/4/2018	\$10.40	Taxi: Hacienda to UBS Building
Jay Herriman	12/4/2018	\$23.00	Taxi: Hotel to Office
Expense Category Total		\$60.40	
<i>Grand Total</i>		<u>\$1,701.92</u>	

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
)	
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO, et al.,)	

Debtors.¹

**COVER SHEET TO FIFTH MONTHLY FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC
FOR PAYMENT OF COMPENSATION RENDERED OUTSIDE OF PUERTO RICO
AND REIMBURSEMENT OF EXPENSES FOR CONSULTING SERVICES TO THE
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO
FOR THE PERIOD FROM
DECEMBER 1, 2018 THROUGH DECEMBER 31, 2018**

**ALL FEES AND SERVICES IN THIS MONTHLY FEE STATEMENT
WERE INCURRED OUTSIDE OF PUERTO RICO**

Name of Applicant: Alvarez & Marsal North America, LLC (A&M)

Authorized to Provide Professional Services to: Financial Oversight and Management Board of Puerto Rico

Services Rendered to:	<u>Commonwealth of Puerto Rico</u>
-----------------------	------------------------------------

Period for which compensation and reimbursement for fees and services outside of Puerto Rico is sought: December 1, 2018 through December 31, 2018

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Amount of Compensation sought as actual, reasonable and necessary: \$404,104.50 (\$449,005.00 incurred less 10% voluntary reduction of \$44,900.50)

Amount of Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$ 6,135.15</u>
This is a(n):	<u>✓</u> Monthly ___ Interim ___ Final application

This is A&M's fifth monthly fee application filed in these cases and is for services rendered outside Puerto Rico.

Principal Certification

I hereby authorize the submission of this Monthly Fee Statement for December 2018.

Jaime A. El Koury
General Counsel to the Financial Oversight and
Management Board of Puerto Rico

On February 20, 2019 Sent to:

FOMB:

Financial Oversight and Management Board
40 Washington Square South
Office 314A
New York, NY 10012
Attn: Professor Arthur J. Gonzalez
FOMB Board Member

O'Neill & Borges LLC
250 Muñoz Rivera Ave., Suite 800
San Juan, PR 00918
Attn: Hermann D. Bauer, Esq.

Office of United States Trustee

Office of the United States Trustee for the District of
Puerto Rico
Edificio Ochoa, 500 Tanca Street, Suite 301
San Juan, PR 00901
(In re: Commonwealth of Puerto Rico)

Office of the United States Trustee for Region 21
75 Spring Street, SW, Room 362
Atlanta, GA 30303
Attn: Guy G. Gebhardt
Acting United States Trustee (Region 21)
(In re: Commonwealth of Puerto Rico)

Co-Counsel for the Official Committee of Unsecured

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Central Accounting

Co-Counsel for the Fee Examiner

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Attn: Katherine Stadler

EDGE Legal Strategies, PSC Secretary of the Treasury
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San Juan, PR 00918
Attn: Eyck O. Lugo

Co-Counsel for AAFAF:

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Suzanne Uhland, Esq.
Diana M. Perez, Esq.

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Attn: Luis C. Marini-Biaggi, Esq.
Carolina Velaz-Rivero, Esq.

Co-Counsel for the Official Committee of Retirees:

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Attn.: Robert Gordon, Esq.
Richard Levin, Esq.

Jenner & Block LLP
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Attn.: Catherine Steege, Esq.
Melissa Root, Esq.

Bennazar, García & Milián, C.S.P.
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Attn.: A.J. Bennazar-Zequeira, Esq.

Puerto Rico Department of Treasury

PO Box 9024140
San Juan, PR 00902-4140
Attn: Reylam Guerra Goderich, Deputy Assistant of
Central Accounting
Omar E. Rodríguez Pérez, CPA, Assistant
Secretary of Central Accounting
Angel L. Pantoja Rodríguez, Deputy Assistant of
Internal Revenue and Tax Policy
Francisco Parés Alicea, Assistant Secretary of
Internal Revenue and Tax Policy
Francisco Peña Montañez, CPA, Assistant
Secretary of the Treasury

Summary of Professional Fees for the Period December 1, 2018 through
December 31, 2018
Commonwealth of Puerto Rico

SUMMARY OF TOTAL FEES		
TASK CODE	TOTAL HOURS	TOTAL FEES REQUESTED
Commonwealth of Puerto Rico - Claims Administration and Objections	975.5	\$ 438,627.50
Commonwealth of Puerto Rico - Fee Applications	6.1	\$ 2,927.50
Commonwealth of Puerto Rico - Meeting	9.1	7,450.00
Subtotal	990.7	449,005.00
<i>Less 10% voluntary reduction</i>		<i>(44,900.50)</i>
Total		\$ 404,104.50

PROFESSIONAL	POSITION	DEPARTMENT	BILLING RATE	TOTAL HOURS	TOTAL FEES
Julie Hertzberg	Managing Director	Claim Management	\$875	10.1	\$8,837.50
Jay Herriman	Managing Director	Claim Management	\$850	25.5	21,675.00
Mark Zeiss	Director	Claim Management	\$600	61.6	36,960.00
Kara Harmon	Consultant II	Claim Management	\$525	90.4	47,460.00
Vincent Pena	Manager	Claim Management	\$475	164.8	78,280.00
Gerard Gigante	Associate	Claim Management	\$425	116.7	49,597.50
Kevin O'Donnell	Associate	Claim Management	\$425	85.8	36,465.00
Markus Traylor	Associate	Claim Management	\$425	93.4	39,695.00
Pablo Cervantes	Associate	Claim Management	\$425	37.0	15,725.00
Bria Warren	Analyst	Claim Management	\$375	68.5	25,687.50
John Sagen	Analyst	Claim Management	\$375	140.2	52,575.00
Thomas Salinerno	Analyst	Claim Management	\$375	92.4	34,650.00
Bernice Grussing	Para Professional	Claim Management	\$325	4.3	1,397.50
Subtotal				990.7	449,005.00
<i>Less 10% voluntary reduction</i>					<i>-44,900.50</i>
Total					\$404,104.50

Summary of Expenses for the Period December 1, 2018 through December 31, 2018

Commonwealth of Puerto Rico

EXPENSE CATEGORY	AMOUNT
CMS Data Storage Fee	6,076.00
Transportation	59.15
Total	\$6,135.15

A&M requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (i.e., payment of ninety percent (90%) of the compensation sought, in the amount of \$363,694.05, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$6,135.15, for services rendered outside of Puerto Rico) in the total amount of \$369,829.20.

Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Alvarez & Marsal North America, LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

I further certify that, with respect to the fees and services rendered pursuant to this monthly fee statement, (i) Alvarez & Marsal North America, LLC was not doing business in Puerto Rico and (ii) the services rendered by Alvarez & Marsal North America, LLP were not performed in Puerto Rico.

/s/

Julie M. Hertzberg

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1000 Town Center
Suite 750
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Telephone: 248.936.0850
Facsimile: 248.936.0801
jhertzberg@alvarezandmarsal.com

EXHIBITS

Exhibit A

***Commonwealth of Puerto Rico
Summary of Time Detail by Task
December 1, 2018 through December 31, 2018***

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Commonwealth of Puerto Rico - Claims Administration and Objections	975.5	\$438,627.50
Commonwealth of Puerto Rico - Fee Applications	6.1	\$2,927.50
Commonwealth of Puerto Rico - Meeting	9.1	\$7,450.00
<i>Total</i>	990.7	\$449,005.00

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
December 1, 2018 through December 31, 2018***

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Julie Hertzberg	Managing Director	\$875.00	10.1	\$8,837.50
Jay Herriman	Managing Director	\$850.00	25.5	\$21,675.00
Mark Zeiss	Director	\$600.00	61.6	\$36,960.00
Kara Harmon	Consultant II	\$525.00	90.4	\$47,460.00
Vincent Pena	Manager	\$475.00	164.8	\$78,280.00
Gerard Gigante	Associate	\$425.00	116.7	\$49,597.50
Kevin O'Donnell	Associate	\$425.00	85.8	\$36,465.00
Markus Traylor	Associate	\$425.00	93.4	\$39,695.00
Pablo Cervantes	Associate	\$425.00	37.0	\$15,725.00
Bria Warren	Analyst	\$375.00	68.5	\$25,687.50
John Sagen	Analyst	\$375.00	140.2	\$52,575.00
Thomas Salierno	Analyst	\$375.00	92.4	\$34,650.00
Bernice Grussing	Para Professional	\$325.00	4.3	\$1,397.50
<i>Total</i>			990.7	\$449,005.00

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
December 1, 2018 through December 31, 2018***

**Commonwealth of Puerto Rico -
Claims Administration and
Objections**

**Advise and assist the Debtors regarding the claims
reconciliation process: notably, claims review, categorization and
analysis, and development of claims reconciliation strategy.**

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Kara Harmon	Consultant II	\$525	89.4	\$46,935.00
Julie Hertzberg	Managing Director	\$875	8.5	\$7,437.50
Jay Herriman	Managing Director	\$850	17.2	\$14,620.00
Mark Zeiss	Director	\$600	61.6	\$36,960.00
Vincent Pena	Manager	\$475	164.8	\$78,280.00
Gerard Gigante	Associate	\$425	116.7	\$49,597.50
Kevin O'Donnell	Associate	\$425	85.8	\$36,465.00
Markus Traylor	Associate	\$425	93.4	\$39,695.00
Pablo Cervantes	Associate	\$425	37.0	\$15,725.00
Bria Warren	Analyst	\$375	68.5	\$25,687.50
John Sagen	Analyst	\$375	140.2	\$52,575.00
Thomas Salierno	Analyst	\$375	92.4	\$34,650.00
			975.5	\$438,627.50
<i>Average Billing Rate</i>				\$449.64

Prepare monthly and interim fee applications in accordance with court guidelines.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bernice Grussing	Para Professional	\$325	4.3	\$1,397.50
Jay Herriman	Managing Director	\$850	1.8	\$1,530.00
			6.1	\$2,927.50
				\$479.92

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
December 1, 2018 through December 31, 2018***

**Commonwealth of Puerto Rico -
Meeting**

Participate in meetings with Debtors, PROMESA Board Representatives and/or advisors to present findings or discuss various matters related to the claims process.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Kara Harmon	Consultant II	\$525	1.0	\$525.00
Julie Hertzberg	Managing Director	\$875	1.6	\$1,400.00
Jay Herriman	Managing Director	\$850	6.5	\$5,525.00
			9.1	\$7,450.00
			<i>Average Billing Rate</i>	\$818.68

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
December 1, 2018 through December 31, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Julie Hertzberg	12/1/2018	1.6	Review of files for in-person meeting with government, L. Marini, M. Tulla and H. Bauer
Markus Traylor	12/1/2018	1.3	Analyze potential Legal ley(es) proofs of claim to categorize by functional group
Mark Zeiss	12/2/2018	1.2	Review, process Prime Clerk register for new claims, claim changes
Bria Warren	12/3/2018	0.9	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment
Bria Warren	12/3/2018	0.6	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment
Bria Warren	12/3/2018	1.9	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment
Gerard Gigante	12/3/2018	1.4	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Gerard Gigante	12/3/2018	2.7	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Gerard Gigante	12/3/2018	2.3	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Gerard Gigante	12/3/2018	2.0	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
John Sagen	12/3/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	12/3/2018	1.6	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	12/3/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
Kara Harmon	12/3/2018	2.1	Analyze filed litigation claims to identify claims asserting imminent domain
Kara Harmon	12/3/2018	2.6	Analyze filed litigation claims to identify case status and settlement amounts per documents received from the Commonwealth re: claims reconciliation
Kara Harmon	12/3/2018	1.3	Prepare Accounts Payable stratification report by Debtor for claims reconciliation
Kevin O'Donnell	12/3/2018	2.1	Analyze filed Non-Cofina Litigation Ley(es) claims to categorize by functional group
Kevin O'Donnell	12/3/2018	3.0	Analyze filed Non-Cofina Litigation Ley(es) claims to categorize by functional group
Kevin O'Donnell	12/3/2018	1.0	Analyze filed Non-Cofina Litigation Ley(es) claims to categorize by functional group

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kevin O'Donnell	12/3/2018	0.9	Analyze filed Non-Cofina Litigation Ley(es) claims to categorize by functional group
Mark Zeiss	12/3/2018	0.7	Review completed non-Cofina claims reconciliation and draft next workstreams
Markus Traylor	12/3/2018	1.5	Analyze potential Legal ley(es) proofs of claim to categorize by functional group
Markus Traylor	12/3/2018	1.5	Analyze potential Legal ley(es) proofs of claim to categorize by functional group
Markus Traylor	12/3/2018	1.4	Analyze potential Legal ley(es) proofs of claim to categorize by functional group
Markus Traylor	12/3/2018	2.2	Analyze potential Legal ley(es) proofs of claim to categorize by functional group
Thomas Salierno	12/3/2018	1.3	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	12/3/2018	2.0	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	12/3/2018	1.5	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	12/3/2018	1.0	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	12/3/2018	1.4	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Vincent Pena	12/3/2018	1.5	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/3/2018	1.0	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/3/2018	1.0	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/3/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/3/2018	2.0	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/3/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/3/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/3/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/3/2018	0.4	Analyze filed Litigation proofs of claim to categorize by functional group.

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Professional	Date	Hours	Activity
Bria Warren	12/4/2018	0.6	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment
Bria Warren	12/4/2018	3.1	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment
Bria Warren	12/4/2018	0.7	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment
Gerard Gigante	12/4/2018	2.0	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Gerard Gigante	12/4/2018	1.8	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Gerard Gigante	12/4/2018	1.5	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Gerard Gigante	12/4/2018	2.8	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
John Sagen	12/4/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	12/4/2018	0.9	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	12/4/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	12/4/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group.
Kara Harmon	12/4/2018	1.2	Prepare modifications to master reconciliation workbook for litigation in order to update case number per additional information received from Commonwealth
Kara Harmon	12/4/2018	2.7	Prepare report of federal government claims for reconciliation per request from M. Zerjal
Kara Harmon	12/4/2018	1.3	Review various filed litigation claims against master DOJ files provided by the Commonwealth re: claims reconciliation
Kara Harmon	12/4/2018	2.2	Review various filed litigation claims against master DOJ files provided by the Commonwealth re: claims reconciliation
Kara Harmon	12/4/2018	0.7	Map all federal government claims in reporting system for reconciliation
Kara Harmon	12/4/2018	0.6	Prepare consolidated report of litigation reconciliation completed to date
Kevin O'Donnell	12/4/2018	3.0	Analyze filed Non-Cofina Litigation Ley(es) claims to categorize by functional group
Kevin O'Donnell	12/4/2018	0.7	Analyze filed Non-Cofina Litigation Ley(es) claims to categorize by functional group

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Professional	Date	Hours	Activity
Kevin O'Donnell	12/4/2018	0.5	Analyze filed Non-Cofina Litigation Ley(es) claims to categorize by functional group
Kevin O'Donnell	12/4/2018	2.0	Analyze filed Non-Cofina Litigation Ley(es) claims to categorize by functional group
Mark Zeiss	12/4/2018	1.1	Review of Legal Ley(es) claims for proper reconciliation categorization
Markus Traylor	12/4/2018	2.3	Analyze potential Legal ley(es) proofs of claim to categorize by functional group
Markus Traylor	12/4/2018	1.5	Analyze potential Legal ley(es) proofs of claim to categorize by functional group
Markus Traylor	12/4/2018	1.4	Analyze potential Legal ley(es) proofs of claim to categorize by functional group
Markus Traylor	12/4/2018	1.5	Analyze potential Legal ley(es) proofs of claim to categorize by functional group
Thomas Salierno	12/4/2018	1.5	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	12/4/2018	3.0	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	12/4/2018	2.5	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Vincent Pena	12/4/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/4/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/4/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/4/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/4/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/4/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/4/2018	1.0	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/4/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/4/2018	1.0	Analyze filed Litigation proofs of claim to categorize by functional group.
Bria Warren	12/5/2018	2.5	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment

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Professional	Date	Hours	Activity
Bria Warren	12/5/2018	0.4	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment
Bria Warren	12/5/2018	1.8	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment
Gerard Gigante	12/5/2018	1.5	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Gerard Gigante	12/5/2018	2.0	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Gerard Gigante	12/5/2018	1.2	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
Gerard Gigante	12/5/2018	2.2	Analyze Litigation - Ley(es) proofs of claim to categorize by functional group.
John Sagen	12/5/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	12/5/2018	1.7	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	12/5/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	12/5/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group.
Kara Harmon	12/5/2018	1.2	Analyze asserted Legal-Ley(es) claims to determine law number associated with the claim per files from the Commonwealth
Kara Harmon	12/5/2018	0.8	Prepare report of COFINA PSA Holders for claims not included on the omnibus objections
Kara Harmon	12/5/2018	1.4	Prepare report of duplicate claims filed by the federal government per inquire from counsel
Kara Harmon	12/5/2018	1.6	Analyze master litigation file to review claims by asserted case number for claims reconciliation
Kevin O'Donnell	12/5/2018	2.0	Analyze filed Non-Cofina Litigation Ley(es) claims to categorize by functional group
Kevin O'Donnell	12/5/2018	1.1	Analyze filed Non-Cofina Litigation Ley(es) claims to categorize by functional group
Kevin O'Donnell	12/5/2018	1.3	Analyze filed Non-Cofina Litigation Ley(es) claims to categorize by functional group
Kevin O'Donnell	12/5/2018	1.6	Analyze filed Non-Cofina Litigation Ley(es) claims to categorize by functional group
Mark Zeiss	12/5/2018	1.6	Review of Legal Ley(es) claims for proper reconciliation categorization
Markus Traylor	12/5/2018	1.5	Analyze potential Legal ley(es) proofs of claim to categorize by functional group

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Professional	Date	Hours	Activity
Markus Traylor	12/5/2018	1.3	Analyze potential Legal ley(es) proofs of claim to categorize by functional group
Markus Traylor	12/5/2018	1.4	Analyze potential Legal ley(es) proofs of claim to categorize by functional group
Markus Traylor	12/5/2018	1.3	Analyze potential Legal ley(es) proofs of claim to categorize by functional group
Markus Traylor	12/5/2018	1.3	Analyze potential Legal ley(es) proofs of claim to categorize by functional group
Thomas Salierno	12/5/2018	1.5	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	12/5/2018	1.5	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	12/5/2018	0.9	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	12/5/2018	2.0	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Thomas Salierno	12/5/2018	1.1	Analyze filed Non-COFINA Litigation Ley(es) proofs of claim to categorize by claim treatment.
Vincent Pena	12/5/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/5/2018	2.0	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/5/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/5/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/5/2018	1.5	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/5/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/5/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/5/2018	1.0	Analyze filed Litigation proofs of claim to categorize by functional group.
Jay Herriman	12/6/2018	1.2	Review of claims filed by agencies within the United States Government
John Sagen	12/6/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	12/6/2018	2.6	Analyze filed Litigation proofs of claim to categorize by functional group.

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Professional	Date	Hours	Activity
John Sagen	12/6/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	12/6/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	12/6/2018	0.8	Analyze filed Litigation proofs of claim to categorize by functional group.
Julie Hertzberg	12/6/2018	0.2	Communications with B. Requena re: threshold claims analysis regarding reconciliation cutoff considerations
Julie Hertzberg	12/6/2018	0.5	Conference call with A. Friedman, S. Ma, J. Herriman re: non-COFINA bond claimsof Puerto Rico - Claims Administration and Objections
Kara Harmon	12/6/2018	0.7	Prepare workbook of Commonwealth trade claims ready for reconciliation
Kara Harmon	12/6/2018	2.6	Analyze master litigation file to review claims by asserted case number for claims reconciliation
Kara Harmon	12/6/2018	0.4	Analyze master litigation file to review claims by asserted case number for claims reconciliation
Mark Zeiss	12/6/2018	1.2	Review Commonwealth historical disbursement files for data needs for Accounts Payable claims reconciliation, returning comments
Mark Zeiss	12/6/2018	1.3	Review of prior claims reconciliation in order to determine next steps
Mark Zeiss	12/6/2018	1.0	Meet with J. Herriman and K. Harmon regarding status of claims reconciliation workstreams
Mark Zeiss	12/6/2018	1.9	Prepare 10 Commonwealth historical disbursement files Accounts Payable claims reconciliation
Vincent Pena	12/6/2018	0.9	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/6/2018	1.3	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/6/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/6/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/6/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/6/2018	1.7	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/6/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group.

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Professional	Date	Hours	Activity
Vincent Pena	12/6/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group.
Jay Herriman	12/7/2018	0.4	Review training guide related to U.S. Government claim reconciliation
John Sagen	12/7/2018	0.9	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	12/7/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	12/7/2018	1.6	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	12/7/2018	1.2	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	12/7/2018	1.4	Analyze filed Litigation proofs of claim to categorize by functional group.
Julie Hertzberg	12/7/2018	0.2	Additional communications with B. Requena re: threshold claims analysis regarding reconciliation cutoff considerations
Kara Harmon	12/7/2018	1.2	Prepare master file of federal government claims for reconciliation per request from counsel
Kara Harmon	12/7/2018	1.3	Prepare report of Accounts Payable Claims for reconciliation
Mark Zeiss	12/7/2018	1.6	Review Commonwealth historical disbursement files for data exceptions, summary, final comments
Mark Zeiss	12/7/2018	0.7	Prepare for Accounts Payable claims reconciliation
Mark Zeiss	12/7/2018	1.4	Prepare for Non-Cofina Waterfall reporting for claims reconciliation
Mark Zeiss	12/7/2018	1.4	Prepare 8 Commonwealth historical disbursement files Accounts Payable claims reconciliation
Mark Zeiss	12/7/2018	0.9	Update Non-Cofina Litigation claims for current processing and key reconciliation status
Vincent Pena	12/7/2018	1.2	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/7/2018	1.0	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/7/2018	1.3	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/7/2018	1.4	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/7/2018	1.4	Analyze filed Federal proofs of claim to categorize by functional group.

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Professional	Date	Hours	Activity
Vincent Pena	12/7/2018	1.2	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/7/2018	1.0	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/7/2018	1.1	Analyze filed Litigation proofs of claim to categorize by functional group.
Vincent Pena	12/8/2018	1.2	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/8/2018	1.0	Analyze filed Federal proofs of claim to categorize by functional group.
John Sagen	12/9/2018	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Julie Hertzberg	12/9/2018	1.2	Review report regarding claim variances to determine threshold claim analysis.
Kara Harmon	12/9/2018	2.2	Analyze filed litigation claims to compare against payment files provided by Commonwealth
Kara Harmon	12/9/2018	0.9	Analyze trade claims filed against the Commonwealth using historical disbursements to track paid invoices re: Accounts Payable claims reconciliation
Gerard Gigante	12/10/2018	2.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/10/2018	2.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/10/2018	2.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/10/2018	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Jay Herriman	12/10/2018	2.6	Prepare presentation for upcoming PROMESA board meeting
Jay Herriman	12/10/2018	0.6	Review training materials related to accounts payable claims reconciliation
John Sagen	12/10/2018	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/10/2018	2.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.

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Professional	Date	Hours	Activity
John Sagen	12/10/2018	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/10/2018	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/10/2018	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Julie Hertzberg	12/10/2018	0.6	Work on agenda for claims meetings with Proskauer
Julie Hertzberg	12/10/2018	0.3	Correspondence with J. Herriman re: claim threshold analysis.
Kara Harmon	12/10/2018	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Kara Harmon	12/10/2018	0.9	Analyze filed litigation claims against historical payments and judgements re: claims reconciliation
Kara Harmon	12/10/2018	0.4	Analyze claims filed by the federal government to provide synopsis of asserted claim basis for counsel
Kara Harmon	12/10/2018	2.8	Prepare updated trade claims analysis by asserted Debtor and amounts
Kara Harmon	12/10/2018	1.3	Analyze historical disbursement files against filed claims to prepare claims reconciliation worksheets by asserted invoice
Kevin O'Donnell	12/10/2018	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/10/2018	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/10/2018	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/10/2018	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/10/2018	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Mark Zeiss	12/10/2018	2.3	Reconcile Accounts Payable vendor claims per historical disbursements files
Markus Traylor	12/10/2018	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth

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Professional	Date	Hours	Activity
Markus Traylor	12/10/2018	3.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/10/2018	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/10/2018	1.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	12/10/2018	1.3	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/10/2018	1.4	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/10/2018	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/10/2018	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/10/2018	2.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Vincent Pena	12/10/2018	1.5	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/10/2018	1.2	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/10/2018	2.2	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/10/2018	2.1	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/10/2018	1.3	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/10/2018	1.1	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/10/2018	1.3	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/10/2018	2.2	Analyze filed Federal proofs of claim to categorize by functional group.
Bria Warren	12/11/2018	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/11/2018	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.

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Professional	Date	Hours	Activity
Bria Warren	12/11/2018	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/11/2018	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/11/2018	1.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/11/2018	1.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Gerard Gigante	12/11/2018	2.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/11/2018	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/11/2018	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/11/2018	1.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Jay Herriman	12/11/2018	1.1	Review and update presentation for PROMESA board meeting based on comments received from J. Hertzberg
John Sagen	12/11/2018	1.4	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/11/2018	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/11/2018	2.1	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/11/2018	1.3	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/11/2018	1.2	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/11/2018	1.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.

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Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Julie Hertzberg	12/11/2018	0.2	Correspondence with B. Rosen re: Updated Board presentation.
Julie Hertzberg	12/11/2018	0.3	Communications with J. Herriman re: Updated Board presentation.
Julie Hertzberg	12/11/2018	0.2	Review updated categories for omnibus claims objections.
Kara Harmon	12/11/2018	2.4	Analysis of trade claims filed against the Commonwealth to compare asserted contracts/invoices to historical disbursement files re: claims reconciliation
Kara Harmon	12/11/2018	0.4	Analysis of claims filed by the federal government to determine tax years asserted re: claims reconciliation
Kara Harmon	12/11/2018	1.8	Analysis of trade claims filed against the Commonwealth to compare asserted contracts/invoices to historical disbursement files re: claims reconciliation
Kara Harmon	12/11/2018	1.2	Analysis of asserted trade claim invoices against historical disbursement files provided by the Commonwealth re: claims reconciliation
Kara Harmon	12/11/2018	0.9	Analysis of asserted litigation case number against active/cases pending payment from the DOJ re: claims reconciliation
Kara Harmon	12/11/2018	0.4	Prepare report of claims filed by Banco Popular for counsel review
Kara Harmon	12/11/2018	1.4	Analysis of trade claims filed against the Commonwealth to compare asserted contracts/invoices to historical disbursement files re: claims reconciliation
Kevin O'Donnell	12/11/2018	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/11/2018	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/11/2018	0.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/11/2018	0.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/11/2018	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/11/2018	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kevin O'Donnell	12/11/2018	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Mark Zeiss	12/11/2018	1.1	Review Prime Clerk register for changes to claimants and claims
Mark Zeiss	12/11/2018	0.8	Review Prime Clerk register for changes to claim amounts
Mark Zeiss	12/11/2018	0.9	Reconcile Accounts Payable vendor claims per historical disbursements files
Mark Zeiss	12/11/2018	1.7	Reconcile Litigation claims per review of provided original and subsequent case numbers
Mark Zeiss	12/11/2018	2.8	Review Non-Cofina claims for Amendments and Exact Duplicates for claims reconciliation
Mark Zeiss	12/11/2018	0.9	Review Prime Clerk register for new claims
Markus Traylor	12/11/2018	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/11/2018	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/11/2018	2.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/11/2018	1.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	12/11/2018	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/11/2018	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/11/2018	2.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/11/2018	2.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Vincent Pena	12/11/2018	0.5	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/11/2018	1.1	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/11/2018	1.2	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/11/2018	1.0	Analyze filed Federal proofs of claim to categorize by functional group.

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Vincent Pena	12/11/2018	0.4	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/11/2018	1.0	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/11/2018	1.1	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/11/2018	1.1	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/11/2018	0.5	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/11/2018	1.4	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/11/2018	1.1	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/11/2018	1.2	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/11/2018	0.5	Analyze filed Federal proofs of claim to categorize by functional group.
Vincent Pena	12/11/2018	1.3	Analyze filed Federal proofs of claim to categorize by functional group.
Bria Warren	12/12/2018	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/12/2018	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/12/2018	0.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/12/2018	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/12/2018	0.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/12/2018	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Gerard Gigante	12/12/2018	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Gerard Gigante	12/12/2018	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/12/2018	2.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/12/2018	2.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Jay Herriman	12/12/2018	1.2	Review analysis of claims filed by the United States Government
John Sagen	12/12/2018	1.3	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/12/2018	1.2	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/12/2018	1.7	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/12/2018	1.1	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/12/2018	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/12/2018	1.1	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/12/2018	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Julie Hertzberg	12/12/2018	0.7	Review strategy for analysis of bond claims
Kara Harmon	12/12/2018	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Kara Harmon	12/12/2018	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Kara Harmon	12/12/2018	2.7	Analysis of non-COFINA bond claims for claims objections re: claims reconciliation
Kara Harmon	12/12/2018	1.1	Analysis of trade claims filed against the Commonwealth to compare asserted contracts/invoices to historical disbursement files re: claims reconciliation

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kevin O'Donnell	12/12/2018	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/12/2018	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/12/2018	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/12/2018	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/12/2018	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/12/2018	0.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Mark Zeiss	12/12/2018	0.7	Reconcile claims for customer claims, non-cofina bondholder claims
Markus Traylor	12/12/2018	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/12/2018	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/12/2018	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/12/2018	0.7	Prepare analysis of claims filed by Banco Popular to determine basis and treatment of claim related to Municipal Bonds
Pablo Cervantes	12/12/2018	0.8	Prepare analysis of claims filed by Banco Popular to determine basis and treatment of claim related to Municipal Bonds
Thomas Salierno	12/12/2018	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/12/2018	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/12/2018	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/12/2018	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.

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Professional	Date	Hours	Activity
Thomas Salierno	12/12/2018	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Vincent Pena	12/12/2018	1.0	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/12/2018	1.5	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/12/2018	1.1	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/12/2018	1.2	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/12/2018	1.2	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/12/2018	2.0	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/12/2018	1.1	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/12/2018	1.3	Analyze filed Customer proofs of claim to categorize by functional group.
Gerard Gigante	12/13/2018	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/13/2018	1.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/13/2018	2.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/13/2018	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
John Sagen	12/13/2018	2.2	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/13/2018	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/13/2018	1.2	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/13/2018	1.7	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.

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Professional	Date	Hours	Activity
John Sagen	12/13/2018	1.1	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/13/2018	1.1	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/13/2018	1.8	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
Kara Harmon	12/13/2018	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Kara Harmon	12/13/2018	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Kevin O'Donnell	12/13/2018	2.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/13/2018	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/13/2018	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/13/2018	1.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/13/2018	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/13/2018	0.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Mark Zeiss	12/13/2018	1.6	Review exactly duplicative claims for claims reconciliation
Mark Zeiss	12/13/2018	1.1	Review amended claims for claims reconciliation
Mark Zeiss	12/13/2018	1.1	Reconcile Accounts Payable vendor claims per historical disbursements files
Markus Traylor	12/13/2018	2.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/13/2018	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth

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Professional	Date	Hours	Activity
Markus Traylor	12/13/2018	1.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/13/2018	2.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/13/2018	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/13/2018	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/13/2018	1.4	Prepare analysis of claims filed by Banco Popular to determine basis and treatment of claim related to Municipal Bonds
Pablo Cervantes	12/13/2018	0.3	Prepare analysis of claims filed by Banco Popular to determine basis and treatment of claim related to Municipal Bonds
Pablo Cervantes	12/13/2018	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	12/13/2018	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/13/2018	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/13/2018	2.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/13/2018	2.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Vincent Pena	12/13/2018	2.1	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/13/2018	1.3	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/13/2018	1.4	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/13/2018	1.3	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/13/2018	1.2	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/13/2018	1.4	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/13/2018	1.2	Analyze filed Customer proofs of claim to categorize by functional group.

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Professional	Date	Hours	Activity
Vincent Pena	12/13/2018	0.4	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/13/2018	0.4	Analyze filed Customer proofs of claim to categorize by functional group.
Gerard Gigante	12/14/2018	1.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/14/2018	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/14/2018	2.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/14/2018	1.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
John Sagen	12/14/2018	1.7	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/14/2018	1.2	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/14/2018	0.8	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/14/2018	1.2	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/14/2018	1.3	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/14/2018	1.7	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/14/2018	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kara Harmon	12/14/2018	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Kara Harmon	12/14/2018	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth

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Professional	Date	Hours	Activity
Kara Harmon	12/14/2018	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Kara Harmon	12/14/2018	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Kara Harmon	12/14/2018	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Kevin O'Donnell	12/14/2018	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/14/2018	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/14/2018	0.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/14/2018	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	12/14/2018	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Mark Zeiss	12/14/2018	1.7	Review Non-Cofina claims for Exact Duplicates for claims reconciliation
Mark Zeiss	12/14/2018	0.8	Review reconciliation status for litigation, accounts payable, non-Cofina bonds, and other workstreams
Mark Zeiss	12/14/2018	1.2	Review Non-Cofina claims for Exact Duplicates for claims reconciliation
Mark Zeiss	12/14/2018	1.4	Review Non-Cofina claims for Exact Duplicates for claims reconciliation
Mark Zeiss	12/14/2018	1.6	Review Non-Cofina claims for Exact Duplicates for claims reconciliation
Markus Traylor	12/14/2018	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/14/2018	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/14/2018	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth

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Professional	Date	Hours	Activity
Markus Traylor	12/14/2018	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/14/2018	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/14/2018	0.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/14/2018	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/14/2018	0.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/14/2018	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	12/14/2018	3.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/14/2018	2.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/14/2018	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/14/2018	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Vincent Pena	12/14/2018	1.1	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/14/2018	1.4	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/14/2018	1.3	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/14/2018	1.1	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/14/2018	2.0	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/14/2018	1.5	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/14/2018	2.0	Analyze filed Customer proofs of claim to categorize by functional group.

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Professional	Date	Hours	Activity
John Sagen	12/15/2018	0.6	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
Mark Zeiss	12/15/2018	1.9	Review Non-Cofina claims for Exact Duplicates for claims reconciliation
Mark Zeiss	12/15/2018	0.8	Review Non-Cofina claims for Exact Duplicates for claims reconciliation
Mark Zeiss	12/15/2018	2.1	Review Non-Cofina claims for Exact Duplicates for claims reconciliation
Markus Traylor	12/15/2018	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Gerard Gigante	12/17/2018	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/17/2018	2.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/17/2018	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/17/2018	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Jay Herriman	12/17/2018	0.1	Email communication with M. Zerjal re: Claims filed by the U.S. Government
Jay Herriman	12/17/2018	3.1	Review claims filed by the U.S. Government, create synopsis of claim for use in reconciliation process
John Sagen	12/17/2018	1.2	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/17/2018	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/17/2018	1.6	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/17/2018	1.1	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/17/2018	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kara Harmon	12/17/2018	2.7	Analyze asserted Accounts Payable claim invoices to bucket claims for department reconciliation
Kara Harmon	12/17/2018	2.4	Analyze Accounts Payable claims to determine population of claims ready for Commonwealth reconciliation
Kevin O'Donnell	12/17/2018	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	12/17/2018	1.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	12/17/2018	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	12/17/2018	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	12/17/2018	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Mark Zeiss	12/17/2018	1.4	Review amending claims for proper relationship to filed claims
Mark Zeiss	12/17/2018	0.9	Process amending claims for waterfall reporting
Mark Zeiss	12/17/2018	0.7	Process exact duplicate claims for waterfall reporting
Markus Traylor	12/17/2018	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/17/2018	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/17/2018	1.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/17/2018	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/17/2018	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/17/2018	0.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth

***Commonwealth of Puerto Rico
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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pablo Cervantes	12/17/2018	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/17/2018	0.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/17/2018	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/17/2018	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	12/17/2018	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/17/2018	2.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/17/2018	1.3	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/17/2018	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/17/2018	1.4	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Vincent Pena	12/17/2018	1.3	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/17/2018	1.4	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/17/2018	0.4	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/17/2018	2.0	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/17/2018	1.0	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/17/2018	1.5	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/17/2018	2.0	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/17/2018	1.1	Analyze filed Customer proofs of claim to categorize by functional group.
Bria Warren	12/18/2018	0.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Bria Warren	12/18/2018	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/18/2018	1.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/18/2018	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/18/2018	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/18/2018	0.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Gerard Gigante	12/18/2018	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/18/2018	2.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/18/2018	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/18/2018	2.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Jay Herriman	12/18/2018	0.2	Email correspondence with J. Berman re: bond claim review and workstream instructions
Jay Herriman	12/18/2018	1.1	Review bond claim analysis and workstream instructions to begin reconciliation process
John Sagen	12/18/2018	1.2	Prepare updated waterfall analysis for COFINA claims objections
John Sagen	12/18/2018	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/18/2018	1.1	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/18/2018	1.2	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
John Sagen	12/18/2018	2.1	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/18/2018	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/18/2018	0.9	Prepare updated waterfall analysis for COFINA claims objections
John Sagen	12/18/2018	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kara Harmon	12/18/2018	0.8	Analyze Accounts Payable claims to determine population of claims ready for Commonwealth reconciliation
Kara Harmon	12/18/2018	1.2	Perform analysis on Accounts Payable claims to determine population of claims containing components for reconciliation
Kara Harmon	12/18/2018	1.9	Analyze asserted Accounts Payable claim invoices to bucket claims for department reconciliation
Kevin O'Donnell	12/18/2018	0.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	12/18/2018	0.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	12/18/2018	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	12/18/2018	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	12/18/2018	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	12/18/2018	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	12/18/2018	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Mark Zeiss	12/18/2018	1.8	Process Prime Clerk register for claimant and claim changes
Mark Zeiss	12/18/2018	0.7	Process Prime Clerk register for claim amount changes
Mark Zeiss	12/18/2018	0.9	Process Prime Clerk register for new claims

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Professional	Date	Hours	Activity
Mark Zeiss	12/18/2018	0.6	Review customer claims providing comments, additional scope of review
Markus Traylor	12/18/2018	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/18/2018	1.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/18/2018	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/18/2018	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/18/2018	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/18/2018	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/18/2018	0.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/18/2018	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/18/2018	2.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/18/2018	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	12/18/2018	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/18/2018	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/18/2018	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/18/2018	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/18/2018	1.3	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.

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Professional	Date	Hours	Activity
Vincent Pena	12/18/2018	1.1	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/18/2018	1.1	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/18/2018	1.4	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/18/2018	1.1	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/18/2018	1.0	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/18/2018	1.3	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/18/2018	1.4	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/18/2018	1.0	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/18/2018	1.1	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/18/2018	1.2	Analyze filed Customer proofs of claim to categorize by functional group.
Bria Warren	12/19/2018	0.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/19/2018	3.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/19/2018	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/19/2018	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/19/2018	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/19/2018	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Gerard Gigante	12/19/2018	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Gerard Gigante	12/19/2018	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/19/2018	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/19/2018	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Jay Herriman	12/19/2018	2.1	Review claims related to litigation / settlements matched to Department of Justice data
John Sagen	12/19/2018	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/19/2018	1.1	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/19/2018	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/19/2018	2.3	Prepare updated waterfall analysis for COFINA claims objections
John Sagen	12/19/2018	0.9	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/19/2018	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/19/2018	0.4	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
Kara Harmon	12/19/2018	2.8	Analyze Accounts Payable claims to determine population of claims ready for Commonwealth reconciliation
Kara Harmon	12/19/2018	2.9	Analyze Accounts Payable claims to determine population of claims ready for Commonwealth reconciliation
Kara Harmon	12/19/2018	0.6	Analyze asserted Accounts Payable contract to determine validity for claims reconciliation
Kevin O'Donnell	12/19/2018	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	12/19/2018	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

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Professional	Date	Hours	Activity
Kevin O'Donnell	12/19/2018	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	12/19/2018	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	12/19/2018	0.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	12/19/2018	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Mark Zeiss	12/19/2018	1.7	Prepare claims report showing claims reconciliation for exact duplicates and amended claims
Mark Zeiss	12/19/2018	1.2	Revise objections where surviving claims is now expunged per Prime Clerk register
Mark Zeiss	12/19/2018	1.8	Alter claims reconciliation for exact duplicate claims where claims is now marked as docketed in error per Prime Clerk
Mark Zeiss	12/19/2018	0.6	Review customer claims providing revised comments
Pablo Cervantes	12/19/2018	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/19/2018	0.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/19/2018	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/19/2018	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/19/2018	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/19/2018	0.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	12/19/2018	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/19/2018	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.

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Professional	Date	Hours	Activity
Thomas Salierno	12/19/2018	1.3	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/19/2018	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/19/2018	2.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Vincent Pena	12/19/2018	1.1	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/19/2018	1.3	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/19/2018	2.0	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/19/2018	1.2	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/19/2018	1.2	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/19/2018	1.1	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/19/2018	1.5	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/19/2018	1.0	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/19/2018	2.0	Analyze filed Customer proofs of claim to categorize by functional group.
Bria Warren	12/20/2018	0.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/20/2018	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/20/2018	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/20/2018	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/20/2018	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/20/2018	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.

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Professional	Date	Hours	Activity
Gerard Gigante	12/20/2018	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/20/2018	2.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/20/2018	1.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/20/2018	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Jay Herriman	12/20/2018	0.9	Review draft letters to be used for additional claim support from accounts payable and litigation creditors
Jay Herriman	12/20/2018	2.6	Review claims categorized as Human Resources to determine workstream recommendations for resolution
John Sagen	12/20/2018	1.3	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/20/2018	0.7	Prepare updated waterfall analysis for COFINA claims objections
John Sagen	12/20/2018	1.0	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/20/2018	0.8	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/20/2018	0.6	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/20/2018	0.6	Prepare updated waterfall analysis for COFINA claims objections
John Sagen	12/20/2018	1.4	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/20/2018	0.8	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/20/2018	1.2	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/20/2018	0.6	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.

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Professional	Date	Hours	Activity
John Sagen	12/20/2018	0.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/20/2018	1.4	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
Julie Hertzberg	12/20/2018	0.8	Review updated outreach letters re: litigation and Accounts Payable claims with insufficient documentation.
Julie Hertzberg	12/20/2018	1.3	Review sampling of insufficient documentation claims to ensure best strategy to gather missing data.
Kara Harmon	12/20/2018	2.3	Perform analysis on Accounts Payable claims to determine population of claims containing components for reconciliation
Kara Harmon	12/20/2018	1.6	Analyze asserted Accounts Payable claim invoices to bucket claims for department reconciliation
Kara Harmon	12/20/2018	2.4	Analyze Accounts Payable claims to determine population of claims ready for Commonwealth reconciliation
Kara Harmon	12/20/2018	2.1	Analyze Accounts Payable claims to determine population of claims ready for Commonwealth reconciliation
Kevin O'Donnell	12/20/2018	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	12/20/2018	0.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	12/20/2018	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	12/20/2018	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	12/20/2018	3.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Mark Zeiss	12/20/2018	2.6	Review draft Alternative Dispute Resolutions applying procedures to current claims base, provide comments
Mark Zeiss	12/20/2018	0.7	Revise comments for Alternative Dispute Resolutions applying procedures to current claims base
Mark Zeiss	12/20/2018	0.6	Update claims withdrawals per Prime Clerk latest list
Pablo Cervantes	12/20/2018	0.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth

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Professional	Date	Hours	Activity
Pablo Cervantes	12/20/2018	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/20/2018	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/20/2018	0.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	12/20/2018	1.3	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/20/2018	2.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/20/2018	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/20/2018	1.4	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/20/2018	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Vincent Pena	12/20/2018	1.3	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/20/2018	1.1	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/20/2018	2.1	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/20/2018	1.3	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/20/2018	1.4	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/20/2018	1.2	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/20/2018	1.2	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/20/2018	1.1	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/20/2018	1.7	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/20/2018	1.4	Analyze filed Customer proofs of claim to categorize by functional group.

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Professional	Date	Hours	Activity
Gerard Gigante	12/21/2018	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/21/2018	1.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/21/2018	1.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/21/2018	2.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
John Sagen	12/21/2018	0.7	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/21/2018	1.8	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/21/2018	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/21/2018	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/21/2018	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/21/2018	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/21/2018	1.3	Analyze Accounts Payable claims for contract numbers, invoices and asserted agency to reconcile against files received from the Commonwealth.
Kara Harmon	12/21/2018	2.4	Analyze Accounts Payable claims to determine population of claims ready for Commonwealth reconciliation
Kara Harmon	12/21/2018	0.5	Analyze asserted Accounts Payable claim invoices to bucket claims for department reconciliation
Kara Harmon	12/21/2018	0.7	Perform analysis of Accounts Payable claims to determine creditors for supplemental mailing
Kara Harmon	12/21/2018	1.2	Review Accounts Payable claims containing invoices to prepare for reconciliation process
Mark Zeiss	12/21/2018	0.6	Review agencies for accounts payable claims classifying by English or Spanish

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
December 1, 2018 through December 31, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pablo Cervantes	12/21/2018	0.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/21/2018	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	12/21/2018	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	12/21/2018	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/21/2018	1.1	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/21/2018	0.9	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/21/2018	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	12/21/2018	2.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Vincent Pena	12/21/2018	1.0	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/21/2018	1.2	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/21/2018	1.4	Analyze filed Customer proofs of claim to categorize by functional group.
Vincent Pena	12/21/2018	1.2	Analyze filed Customer proofs of claim to categorize by functional group.
Bria Warren	12/26/2018	2.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/26/2018	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/26/2018	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/26/2018	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/26/2018	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
December 1, 2018 through December 31, 2018***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Bria Warren	12/26/2018	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Gerard Gigante	12/26/2018	2.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/26/2018	2.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
John Sagen	12/26/2018	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/26/2018	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/26/2018	1.2	Analyze Accounts Payable claims for asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/26/2018	1.6	Analyze Accounts Payable claims for asserted agency to reconcile against files received from the Commonwealth.
John Sagen	12/26/2018	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/26/2018	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Bria Warren	12/27/2018	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/27/2018	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/27/2018	1.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/27/2018	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/27/2018	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	12/27/2018	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
December 1, 2018 through December 31, 2018***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Gerard Gigante	12/27/2018	2.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	12/27/2018	3.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
John Sagen	12/27/2018	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/27/2018	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/27/2018	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/27/2018	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Markus Traylor	12/27/2018	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/27/2018	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/27/2018	1.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/27/2018	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/27/2018	1.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Gerard Gigante	12/28/2018	2.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
John Sagen	12/28/2018	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/28/2018	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
December 1, 2018 through December 31, 2018***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
John Sagen	12/28/2018	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/28/2018	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Markus Traylor	12/28/2018	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/28/2018	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/28/2018	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/28/2018	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/28/2018	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	12/28/2018	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Julie Hertzberg	12/30/2018	0.4	Review updated draft outreach letters re: insufficient documentation claims.
John Sagen	12/31/2018	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	12/31/2018	0.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Mark Zeiss	12/31/2018	1.2	Review Prime Clerk register for claimant and claims changes
Mark Zeiss	12/31/2018	1.1	Review Prime Clerk register for new claims
Subtotal		975.5	

Commonwealth of Puerto Rico - Fee Applications

Professional	Date	Hours	Activity
Bernice Grussing	12/4/2018	1.0	Preparation of October/November/December fee app documents

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
December 1, 2018 through December 31, 2018***

Exhibit D

Commonwealth of Puerto Rico - Fee Applications

Professional	Date	Hours	Activity
Bernice Grussing	12/10/2018	0.8	Preparation of December on island fee app
Bernice Grussing	12/14/2018	1.2	Preparation of October Fee App Draft
Bernice Grussing	12/14/2018	1.3	Preparation of November Fee App Draft
Jay Herriman	12/15/2018	1.2	Review draft of October / November monthly fee statements, make necessary changes
Jay Herriman	12/16/2018	0.6	Update Final October / November monthly fee statements, make necessary changes
Subtotal		6.1	

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Jay Herriman	12/1/2018	1.8	Prepare materials for onsite meetings with client
Jay Herriman	12/6/2018	1.0	Meeting with M. Zeiss and K. Harmon re: Status of Claims reconciliation workstreams
Kara Harmon	12/6/2018	1.0	Meet with J. Herriman and M. Zeiss regarding status of claims reconciliation workstreams
Jay Herriman	12/10/2018	0.7	Meet with J. Hertzberg and J. Herriman re: prepare agenda for meeting with B. Rosen
Jay Herriman	12/10/2018	1.1	Meet with J. Hertzberg and J. Herriman re: review accounts payable claims reconciliation threshold analysis
Jay Herriman	12/11/2018	0.6	Meet with J. Hertzberg, J. Herriman, B. Rosen, A. Friedman, S. Ma, M. Zerjal, L. Stafford, D. Perez, S. Uhland re: review of claims reconciliation status and discussion of next steps.
Julie Hertzberg	12/11/2018	0.6	Meet with J. Hertzberg, J. Herriman, B. Rosen, A. Friedman, S. Ma, M. Zerjal, L. Stafford, D. Perez, S. Uhland re: review of claims reconciliation status and discussion of next steps.
Jay Herriman	12/12/2018	0.5	Meet with J. Hertzberg, J. Herriman, B. Rosen, A. Friedman, S. Ma, M. Zerjal, L. Stafford, D. Perez, S. Uhland, L. Despina, M. Comerford, N. Bassett re: review of claims reconciliation status and Claims Alternate Dispute Resolution process.
Julie Hertzberg	12/12/2018	0.5	Meet with J. Hertzberg, J. Herriman, B. Rosen, A. Friedman, S. Ma, M. Zerjal, L. Stafford, D. Perez, S. Uhland, L. Despina, M. Comerford, N. Bassett re: review of claims reconciliation status and Claims Alternate Dispute Resolution of Puerto Rico - Meeting
Jay Herriman	12/18/2018	0.3	Call with J. Berman re: process for collecting additional materials required to reconcile Accounts Payable and Litigation related claims

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
December 1, 2018 through December 31, 2018***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Jay Herriman	12/21/2018	0.5	Call with S. Martinez, M. Wesermann and J. Hertzberg re: review of claims reconciliation status
Julie Hertzberg	12/21/2018	0.5	Call with S. Martinez, M. Wesermann and J. Hertzberg re: review of claims reconciliation status of Puerto Rico - Meeting
Subtotal		9.1	
<i>Grand Total</i>		<u>990.7</u>	

Exhibit E

*Commonwealth of Puerto Rico
Summary of Expense Detail by Category
December 1, 2018 through December 31, 2018*

<i><u>Expense Category</u></i>	<i><u>Sum of Expenses</u></i>
Miscellaneous	\$6,076.00
Transportation	\$59.15
	<i>Total</i>
	\$6,135.15

Exhibit F

***Commonwealth of Puerto Rico
Expense Detail by Category
December 1, 2018 through December 31, 2018***

Miscellaneous

Professional/Service	Date	Expense	Expense Description
Julie Hertzberg	12/31/2018	\$6,076.00	CMS Monthly Data Storage Fee.
Expense Category Total		\$6,076.00	

Transportation

Professional/Service	Date	Expense	Expense Description
Jay Herriman	12/11/2018	\$16.80	Taxi: Hotel to Proskauer
Jay Herriman	12/11/2018	\$11.60	Taxi: Proskauer to A&M Office
Jay Herriman	12/12/2018	\$21.00	Taxi: Proskauer to A&M Office
Jay Herriman	12/12/2018	\$9.75	Taxi: Hotel to Proskauer Office
Expense Category Total		\$59.15	
<i>Grand Total</i>		<u>\$6,135.15</u>	

Exhibit D

**ALVAREZ & MARSAL NORTH AMERICA, LLC
MONTHLY FEE APPLICATION OF FOR THE PERIOD
JANUARY 1, 2019 THROUGH JANUARY 31, 2019**

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
)	
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO, et al.,)	

Debtors.¹

**COVER SHEET TO SIXTH MONTHLY FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC
FOR PAYMENT OF COMPENSATION RENDERED OUTSIDE OF PUERTO RICO
AND REIMBURSEMENT OF EXPENSES FOR CONSULTING SERVICES TO THE
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO
FOR THE PERIOD FROM
JANUARY 1, 2019 THROUGH JANUARY 31, 2019**

**ALL FEES AND SERVICES IN THIS MONTHLY FEE STATEMENT
WERE INCURRED OUTSIDE OF PUERTO RICO**

Name of Applicant:	<u>Alvarez & Marsal North America, LLC (A&M)</u>
Authorized to Provide Professional Services to:	<u>Financial Oversight and Management Board of Puerto Rico</u>

Services Rendered to:	<u>Commonwealth of Puerto Rico</u>
-----------------------	------------------------------------

Period for which compensation and reimbursement for fees and services outside of Puerto Rico is sought: January 1, 2019 through January 31, 2019

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Amount of Compensation sought as actual, reasonable and necessary: \$515,659.50 (\$572,955.00 incurred less 10% voluntary reduction of \$57,295.50)

Amount of Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$ 2,792.95</u>
This is a(n):	<u>✓</u> Monthly ___ Interim ___ Final application

This is A&M's sixth monthly fee application filed in these cases and is for services rendered outside Puerto Rico.

Principal Certification

I hereby authorize the submission of this Monthly Fee Statement for January 2019.

Jaime A. El Koury
General Counsel to the Financial Oversight and
Management Board of Puerto Rico

On February 20, 2019 Sent to:

FOMB:

Financial Oversight and Management Board
40 Washington Square South
Office 314A
New York, NY 10012
Attn: Professor Arthur J. Gonzalez
FOMB Board Member

O'Neill & Borges LLC
250 Muñoz Rivera Ave., Suite 800
San Juan, PR 00918
Attn: Hermann D. Bauer, Esq.

Office of United States Trustee

Office of the United States Trustee for the District of
Puerto Rico
Edificio Ochoa, 500 Tanca Street, Suite 301
San Juan, PR 00901
(In re: Commonwealth of Puerto Rico)

Office of the United States Trustee for Region 21
75 Spring Street, SW, Room 362
Atlanta, GA 30303
Attn: Guy G. Gebhardt
Acting United States Trustee (Region 21)
(In re: Commonwealth of Puerto Rico)

Co-Counsel for the Official Committee of Unsecured

Creditors:

Paul Hastings LLP
200 Park Avenue
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Attn: Luc. A. Despins, Esq.

Casillas, Santiago & Torres, LLC
El Caribe Office Building
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San Juan, Puerto Rico 00901-2419
Attn: Juan J. Casillas Ayala, Esq.
Alberto J. E. Añeses Negrón, Esq.
Central Accounting

Co-Counsel for the Fee Examiner

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Attn: Katherine Stadler

EDGE Legal Strategies, PSC Secretary of the Treasury
252 Ponce de León Avenue
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Attn: Eyck O. Lugo

Co-Counsel for AAFAF:

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Suzanne Uhland, Esq.
Diana M. Perez, Esq.

Marini Pietrantonì Muñoz LLC
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San Juan, PR 00917
Attn: Luis C. Marini-Biaggi, Esq.
Carolina Velaz-Rivero, Esq.

Co-Counsel for the Official Committee of Retirees:

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Attn.: Robert Gordon, Esq.
Richard Levin, Esq.

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Chicago, IL 60654
Attn.: Catherine Steege, Esq.
Melissa Root, Esq.

Bennazar, García & Milián, C.S.P.
Edificio Union Plaza, PH-A
416 Avenida Ponce de León
Hato Rey, PR 00918
Attn.: A.J. Bennazar-Zequeira, Esq.

Puerto Rico Department of Treasury

PO Box 9024140
San Juan, PR 00902-4140
Attn: Reylam Guerra Goderich, Deputy Assistant of
Central Accounting
Omar E. Rodríguez Pérez, CPA, Assistant
Secretary of Central Accounting
Angel L. Pantoja Rodríguez, Deputy Assistant of
Internal Revenue and Tax Policy
Francisco Parés Alicea, Assistant Secretary of
Internal Revenue and Tax Policy
Francisco Peña Montañez, CPA, Assistant
Secretary of the Treasury

Summary of Professional Fees for the Period January 1, 2019 through
January 31, 2019
Commonwealth of Puerto Rico

SUMMARY OF TOTAL FEES		
TASK CODE	TOTAL HOURS	TOTAL FEES REQUESTED
Commonwealth of Puerto Rico - Claims Administration and Objections	1,247.2	\$ 557,637.50
Commonwealth of Puerto Rico - Fee Applications	2.7	\$ 1,087.50
Commonwealth of Puerto Rico - Meeting	19.2	14,230.00
Subtotal	1,269.1	572,955.00
<i>Less 10% voluntary reduction</i>		<i>(57,295.50)</i>
Total		\$ 515,659.50

PROFESSIONAL	POSITION	DEPARTMENT	BILLING RATE	TOTAL HOURS	TOTAL FEES
Julie Hertzberg	Managing Director	Claim Management	\$875	6.0	\$5,250.00
Jay Herriman	Managing Director	Claim Management	\$850	56.6	48,110.00
Mark Zeiss	Director	Claim Management	\$600	76.5	45,900.00
Kara Harmon	Consultant II	Claim Management	\$525	83.9	44,047.50
Vincent Pena	Manager	Claim Management	\$475	116.8	55,480.00
Gerard Gigante	Associate	Claim Management	\$425	149.4	63,495.00
Kevin O'Donnell	Associate	Claim Management	\$425	133.3	56,652.50
Markus Traylor	Associate	Claim Management	\$425	132.9	56,482.50
Pablo Cervantes	Associate	Claim Management	\$425	100.3	42,627.50
Bria Warren	Analyst	Claim Management	\$375	105.2	39,450.00
John Sagen	Analyst	Claim Management	\$375	159.7	59,887.50
Thomas Salinerno	Analyst	Claim Management	\$375	146.2	54,825.00
Bernice Grussing	Para Professional	Claim Management	\$325	2.3	747.50
Subtotal				1,269.1	572,955.00
<i>Less 10% voluntary reduction</i>					<i>-57,295.50</i>
Total					\$515,659.50

Summary of Expenses for the Period January 1, 2019 through January 31, 2019

Commonwealth of Puerto Rico

EXPENSE CATEGORY	AMOUNT
CMS Monthly Data Storage Fee	2,792.95
Total	\$2,792.95

A&M requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (i.e., payment of ninety percent (90%) of the compensation sought, in the amount of \$464,093.55, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$2,792.95, for services rendered outside of Puerto Rico) in the total amount of \$466,886.50.

Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Alvarez & Marsal North America, LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

I further certify that, with respect to the fees and services rendered pursuant to this monthly fee statement, (i) Alvarez & Marsal North America, LLC was not doing business in Puerto Rico and (ii) the services rendered by Alvarez & Marsal North America, LLP were not performed in Puerto Rico.

/s/

Julie M. Hertzberg

Alvarez & Marsal North America, LLC
1000 Town Center
Suite 750
Detroit, MI 48075
Telephone: 248.936.0850
Facsimile: 248.936.0801
jhertzberg@alvarezandmarsal.com

EXHIBITS

Exhibit A

***Commonwealth of Puerto Rico
Summary of Time Detail by Task
January 1, 2019 through January 31, 2019***

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Commonwealth of Puerto Rico - Claims Administration and Objections	1,247.2	\$557,637.50
Commonwealth of Puerto Rico - Fee Applications	2.7	\$1,087.50
Commonwealth of Puerto Rico - Meeting	19.2	\$14,230.00
<i>Total</i>	1,269.1	\$572,955.00

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
January 1, 2019 through January 31, 2019***

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Julie Hertzberg	Managing Director	\$875.00	6.0	\$5,250.00
Jay Herriman	Managing Director	\$850.00	56.6	\$48,110.00
Mark Zeiss	Director	\$600.00	76.5	\$45,900.00
Kara Harmon	Senior Consultant	\$525.00	83.9	\$44,047.50
Vincent Pena	Manager	\$475.00	116.8	\$55,480.00
Gerard Gigante	Associate	\$425.00	149.4	\$63,495.00
Kevin O'Donnell	Associate	\$425.00	133.3	\$56,652.50
Markus Traylor	Associate	\$425.00	132.9	\$56,482.50
Pablo Cervantes	Associate	\$425.00	100.3	\$42,627.50
Bria Warren	Analyst	\$375.00	105.2	\$39,450.00
John Sagen	Analyst	\$375.00	159.7	\$59,887.50
Thomas Salierno	Analyst	\$375.00	146.2	\$54,825.00
Bernice Grussing	Operations Manager	\$325.00	2.3	\$747.50
<i>Total</i>			1,269.1	\$572,955.00

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
January 1, 2019 through January 31, 2019***

**Commonwealth of Puerto Rico -
Claims Administration and
Objections**

**Advise and assist the Debtors regarding the claims
reconciliation process: notably, claims review, categorization and
analysis, and development of claims reconciliation strategy.**

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Kara Harmon	Senior Consultant	\$525	78.8	\$41,370.00
Julie Hertzberg	Managing Director	\$875	2.3	\$2,012.50
Jay Herriman	Managing Director	\$850	47.9	\$40,715.00
Mark Zeiss	Director	\$600	74.4	\$44,640.00
Vincent Pena	Manager	\$475	116.8	\$55,480.00
Gerard Gigante	Associate	\$425	149.4	\$63,495.00
Kevin O'Donnell	Associate	\$425	133.3	\$56,652.50
Markus Traylor	Associate	\$425	132.9	\$56,482.50
Pablo Cervantes	Associate	\$425	100.3	\$42,627.50
Bria Warren	Analyst	\$375	105.2	\$39,450.00
John Sagen	Analyst	\$375	159.7	\$59,887.50
Thomas Salierno	Analyst	\$375	146.2	\$54,825.00
			1247.2	\$557,637.50
<i>Average Billing Rate</i>				\$447.11

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
January 1, 2019 through January 31, 2019***

**Commonwealth of Puerto Rico -
Fee Applications**

Prepare monthly and interim fee applications in accordance with court guidelines.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bernice Grussing	Operations Manager	\$325	2.3	\$747.50
Jay Herriman	Managing Director	\$850	0.4	\$340.00
			<u>2.7</u>	<u>\$1,087.50</u>
	<i>Average Billing Rate</i>			<u>\$402.78</u>

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
January 1, 2019 through January 31, 2019***

**Commonwealth of Puerto Rico -
Meeting**

Participate in meetings with Debtors, PROMESA Board Representatives and/or advisors to present findings or discuss various matters related to the claims process.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Kara Harmon	Senior Consultant	\$525	5.1	\$2,677.50
Julie Hertzberg	Managing Director	\$875	3.7	\$3,237.50
Jay Herriman	Managing Director	\$850	8.3	\$7,055.00
Mark Zeiss	Director	\$600	2.1	\$1,260.00
			19.2	\$14,230.00
				\$741.15
			<i>Average Billing Rate</i>	

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Bria Warren	1/2/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/2/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/2/2019	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/2/2019	2.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Gerard Gigante	1/2/2019	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/2/2019	2.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/2/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/2/2019	3.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
John Sagen	1/2/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/2/2019	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/2/2019	1.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/2/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/2/2019	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/2/2019	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kara Harmon	1/2/2019	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kara Harmon	1/2/2019	1.8	Continue analysis of litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kara Harmon	1/2/2019	0.4	Prepare master workbook for non-COFINA asserted bond claims re: claims reconciliation
Kara Harmon	1/2/2019	0.6	Prepare response on claim treatment per inquire from J. Sagen re: litigation claims reconciliation
Kevin O'Donnell	1/2/2019	1.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/2/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/2/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/2/2019	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/2/2019	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Markus Traylor	1/2/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/2/2019	1.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/2/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/2/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/2/2019	1.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/2/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pablo Cervantes	1/2/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/2/2019	0.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/2/2019	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/2/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/2/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/2/2019	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/2/2019	0.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/2/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	1/2/2019	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/2/2019	1.3	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/2/2019	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/2/2019	2.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/2/2019	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Bria Warren	1/3/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/3/2019	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/3/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Bria Warren	1/3/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Gerard Gigante	1/3/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/3/2019	2.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/3/2019	2.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/3/2019	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
John Sagen	1/3/2019	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/3/2019	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/3/2019	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/3/2019	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/3/2019	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kara Harmon	1/3/2019	1.2	Analyze asserted Accounts Payable contract to determine validity for claims reconciliation
Kara Harmon	1/3/2019	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Kara Harmon	1/3/2019	1.6	Analyze filed litigation claims against historical payments and judgements re: claims reconciliation
Kevin O'Donnell	1/3/2019	0.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/3/2019	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kevin O'Donnell	1/3/2019	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/3/2019	0.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/3/2019	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/3/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Markus Traylor	1/3/2019	0.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/3/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/3/2019	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/3/2019	1.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/3/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/3/2019	1.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/3/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/3/2019	0.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/3/2019	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/3/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pablo Cervantes	1/3/2019	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/3/2019	0.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/3/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/3/2019	0.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/3/2019	0.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/3/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	1/3/2019	1.3	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/3/2019	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/3/2019	1.6	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/3/2019	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/3/2019	2.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Bria Warren	1/4/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/4/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/4/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/4/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Gerard Gigante	1/4/2019	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Gerard Gigante	1/4/2019	1.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/4/2019	2.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/4/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
John Sagen	1/4/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/4/2019	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/4/2019	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/4/2019	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/4/2019	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kara Harmon	1/4/2019	2.3	Analyze CUSIP numbers for bond claims to prepare claims for objection
Kara Harmon	1/4/2019	1.8	Analyze CUSIP numbers for bond claims to prepare claims for objection
Kara Harmon	1/4/2019	0.4	Analyze filed litigation claims against historical payments and judgements re: claims reconciliation
Kara Harmon	1/4/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Kevin O'Donnell	1/4/2019	0.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/4/2019	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/4/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kevin O'Donnell	1/4/2019	0.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Mark Zeiss	1/4/2019	1.1	Review 12/31 Prime Clerk register for claim amount changes
Mark Zeiss	1/4/2019	1.1	Review 12/31 Prime Clerk register for new claims
Mark Zeiss	1/4/2019	1.2	Review 12/31 Prime Clerk register for claimant and claim changes
Markus Traylor	1/4/2019	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/4/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/4/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/4/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/4/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/4/2019	0.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/4/2019	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/4/2019	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/4/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/4/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/4/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/4/2019	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Thomas Salierno	1/4/2019	1.4	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/4/2019	1.3	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/4/2019	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/4/2019	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/4/2019	2.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Gerard Gigante	1/6/2019	2.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Bria Warren	1/7/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/7/2019	2.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/7/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/7/2019	3.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Gerard Gigante	1/7/2019	3.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/7/2019	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/7/2019	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/7/2019	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
John Sagen	1/7/2019	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/7/2019	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
John Sagen	1/7/2019	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kara Harmon	1/7/2019	0.7	Analyze claim sent by J. Sagen to proposed type reclassification
Kara Harmon	1/7/2019	0.6	Review of non-COFINA bond claims to prepare plan for omnibus objection preparation
Kara Harmon	1/7/2019	0.6	Analyze asserted bond claims to begin preparation of the next round of omnibus objections
Kara Harmon	1/7/2019	0.2	Prepare updated response to individual objection response in order to resolve objection
Kevin O'Donnell	1/7/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/7/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/7/2019	1.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/7/2019	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/7/2019	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Mark Zeiss	1/7/2019	0.8	Review non Cofina bond claims reconciliation worksheet
Mark Zeiss	1/7/2019	0.9	Prepare memo of missing non-COFINA CUSIP numbers per our master CUSIP list per claimants bond claims
Mark Zeiss	1/7/2019	0.5	Process Prime Clerk Jan 7 register for new claims
Mark Zeiss	1/7/2019	2.2	Revise non Cofina bond claims reconciliation worksheet for CUSIP information and other reconciliation data
Markus Traylor	1/7/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/7/2019	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/7/2019	1.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Markus Traylor	1/7/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/7/2019	1.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/7/2019	1.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/7/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/7/2019	0.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/7/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/7/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	1/7/2019	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/7/2019	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/7/2019	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/7/2019	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/7/2019	2.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Bria Warren	1/8/2019	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/8/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/8/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/8/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.

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***Commonwealth of Puerto Rico
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January 1, 2019 through January 31, 2019***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Gerard Gigante	1/8/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/8/2019	2.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/8/2019	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/8/2019	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Jay Herriman	1/8/2019	1.7	Review litigation claim data vs. Department of Justice data matches, provide feedback to review team
John Sagen	1/8/2019	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	1/8/2019	0.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/8/2019	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/8/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/8/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/8/2019	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/8/2019	0.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Markus Traylor	1/8/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/8/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/8/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth

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***Commonwealth of Puerto Rico
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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Markus Traylor	1/8/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/8/2019	1.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/8/2019	0.6	Review claim objection response
Pablo Cervantes	1/8/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/8/2019	0.4	Review claim objection response
Pablo Cervantes	1/8/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/8/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/8/2019	1.3	Review claim objection response
Pablo Cervantes	1/8/2019	0.8	Review claim objection response
Thomas Salierno	1/8/2019	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/8/2019	1.4	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/8/2019	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/8/2019	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/8/2019	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Bria Warren	1/9/2019	1.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/9/2019	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/9/2019	2.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/9/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.

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***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Gerard Gigante	1/9/2019	1.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/9/2019	2.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/9/2019	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/9/2019	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Jay Herriman	1/9/2019	2.1	Review litigation claim data vs. Department of Justice data matches, provide feedback to review team
John Sagen	1/9/2019	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/9/2019	0.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/9/2019	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/9/2019	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/9/2019	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Julie Hertzberg	1/9/2019	0.3	Review third updated outreach letters re: insufficient documentation claims
Julie Hertzberg	1/9/2019	1.3	Review data files regarding parties who filed insufficient documentation claims in preparation for supplemental mailing.
Kara Harmon	1/9/2019	0.9	Prepare workbook of trade claims that need additional information in order to complete reconciliation
Kara Harmon	1/9/2019	1.2	Prepare consolidated workbook of Accounts Payable and Litigation claims where additional information is required for reconciliation
Kevin O'Donnell	1/9/2019	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kevin O'Donnell	1/9/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/9/2019	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/9/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/9/2019	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/9/2019	0.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/9/2019	0.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Mark Zeiss	1/9/2019	2.8	Review non Cofina bond claims for reconciliation per CUSIP with claim debtor and issuer
Mark Zeiss	1/9/2019	1.7	Review prior Prime Clerk registers for claims changes per comments
Mark Zeiss	1/9/2019	2.7	Review bond claim CUSIPs for Issuers in order to determine proper handling of bond claims
Markus Traylor	1/9/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/9/2019	0.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/9/2019	0.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/9/2019	1.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/9/2019	1.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/9/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Markus Traylor	1/9/2019	1.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/9/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	1/9/2019	1.3	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/9/2019	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/9/2019	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/9/2019	2.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/9/2019	1.4	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Vincent Pena	1/9/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/9/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/9/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/9/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/9/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/9/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	1/10/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/10/2019	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/10/2019	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Gerard Gigante	1/10/2019	1.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Jay Herriman	1/10/2019	1.6	Review exact duplicate and superseded claims to be included on next round of Omnibus objections
Jay Herriman	1/10/2019	1.4	Review claim reconciliation worksheets related to accounts payable claims
Jay Herriman	1/10/2019	0.3	Email correspondence with J. Berman re: draft letters requesting additional claim information for Accounts Payable and Litigation claims
Jay Herriman	1/10/2019	0.6	Prepare listing of claims to receive secondary outreach for additional documentation
John Sagen	1/10/2019	1.7	Analyze treasury proofs of claim to extract CUSIP numbers and Debtor information from master bond proofs of claim.
John Sagen	1/10/2019	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/10/2019	1.2	Analyze treasury proofs of claim to extract CUSIP numbers and Debtor information from master bond proofs of claim.
John Sagen	1/10/2019	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/10/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	1/10/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/10/2019	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/10/2019	1.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/10/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/10/2019	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Mark Zeiss	1/10/2019	0.9	Review bond claims with admin agents vs without admin agents for claims reconciliation

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Mark Zeiss	1/10/2019	2.4	Review prior Prime Clerk registers for claims changes per comments
Mark Zeiss	1/10/2019	1.8	Revise Exact Duplicate claims objections per Prime Clerk register changes
Mark Zeiss	1/10/2019	1.3	Revise non-Cofina bond specific claims observations and workbooks per claims reconciled to date
Markus Traylor	1/10/2019	0.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/10/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/10/2019	1.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/10/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/10/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/10/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/10/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/10/2019	0.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/10/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/10/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/10/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/10/2019	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Thomas Salierno	1/10/2019	1.8	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/10/2019	1.3	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/10/2019	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/10/2019	2.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/10/2019	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Vincent Pena	1/10/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/10/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/10/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/10/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/10/2019	0.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/10/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/10/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/10/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/10/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/10/2019	0.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/10/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Vincent Pena	1/10/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/10/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/10/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	1/11/2019	2.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/11/2019	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/11/2019	2.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/11/2019	1.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Jay Herriman	1/11/2019	1.3	Prepare draft workstream update presentation to provide to client
Jay Herriman	1/11/2019	0.3	Call with M. Zeiss, A. Friedman, J. Castiglionim, L. Stafford and S. Ma re: review materials available to assist with the reconciliation of municipal bond claims
John Sagen	1/11/2019	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/11/2019	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/11/2019	1.6	Analyze treasury proofs of claim to extract CUSIP numbers and Debtor information from master bond proofs of claim.
Julie Hertzberg	1/11/2019	0.2	Review and edit weekly claims summary presentation.
Kevin O'Donnell	1/11/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/11/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/11/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

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Professional	Date	Hours	Activity
Kevin O'Donnell	1/11/2019	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Mark Zeiss	1/11/2019	0.9	Review Non-Cofina bond claims where claimant asserts a bond claim however either does not provide a financial document, or the document does not have PR CUSIPs
Mark Zeiss	1/11/2019	2.1	Review Non-Cofina bond claims for splits between issuing entity and claim entity resolving for claim amounts
Markus Traylor	1/11/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/11/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/11/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/11/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/11/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/11/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/11/2019	0.4	Review claim objection response
Pablo Cervantes	1/11/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/11/2019	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/11/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	1/11/2019	2.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/11/2019	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/11/2019	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Thomas Salierno	1/11/2019	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/11/2019	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Vincent Pena	1/11/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/11/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/11/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/11/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/11/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/11/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/11/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/11/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/11/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/11/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
John Sagen	1/12/2019	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Julie Hertzberg	1/12/2019	0.2	Review and edit weekly claims summary presentation.
Mark Zeiss	1/12/2019	1.8	Review COFINA claims for wrong case, individual objections in order to reflect remaining COFINA claims
Vincent Pena	1/12/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.

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Professional	Date	Hours	Activity
Vincent Pena	1/12/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/13/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	1/14/2019	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/14/2019	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/14/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/14/2019	3.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Jay Herriman	1/14/2019	1.7	Review master bond claims to identify claims to survive objection process
Jay Herriman	1/14/2019	2.9	Analyze municipal bond claims in preparation of reconciliation and associated objections
John Sagen	1/14/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/14/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
John Sagen	1/14/2019	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/14/2019	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/14/2019	0.9	Analyze treasury proofs of claim to extract CUSIP numbers and Debtor information from master bond proofs of claim.
John Sagen	1/14/2019	1.8	Analyze treasury proofs of claim to extract CUSIP numbers and Debtor information from master bond proofs of claim.
Kara Harmon	1/14/2019	2.4	Analyze various bond claims asserted against Commonwealth to prepare drafts objections to certain claims
Kara Harmon	1/14/2019	0.4	Prepare various examples of complex bond claims for review / determination of treatment by J. Herriman

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Professional	Date	Hours	Activity
Kevin O'Donnell	1/14/2019	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/14/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/14/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/14/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/14/2019	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Mark Zeiss	1/14/2019	2.7	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	1/14/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/14/2019	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/14/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/14/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/14/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/14/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/14/2019	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/14/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/14/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth

***Commonwealth of Puerto Rico
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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pablo Cervantes	1/14/2019	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	1/14/2019	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/14/2019	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/14/2019	2.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/14/2019	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/14/2019	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Vincent Pena	1/14/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/14/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/14/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/14/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/14/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	1/15/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	1/15/2019	2.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/15/2019	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/15/2019	2.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/15/2019	2.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Jay Herriman	1/15/2019	0.5	Review and provide comments on claims review / objection process related to Bond Claims
Jay Herriman	1/15/2019	3.1	Review litigation claim analysis in preparation of turning over to the Department of Justice
John Sagen	1/15/2019	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/15/2019	0.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/15/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/15/2019	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/15/2019	1.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
John Sagen	1/15/2019	0.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
John Sagen	1/15/2019	0.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
John Sagen	1/15/2019	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kara Harmon	1/15/2019	1.4	Analyze bond claims filed against the Commonwealth to prepare objections to wrong Debtor and duplicate claims
Kara Harmon	1/15/2019	0.9	Analyze bond claims filed against the Commonwealth to prepare omnibus objections
Kevin O'Donnell	1/15/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/15/2019	0.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/15/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kevin O'Donnell	1/15/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/15/2019	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Mark Zeiss	1/15/2019	2.9	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	1/15/2019	0.8	Review Prime Clerk weekly register for new claims
Mark Zeiss	1/15/2019	1.1	Review Prime Clerk weekly register for claim amount changes
Mark Zeiss	1/15/2019	1.7	Review Prime Clerk weekly register for claim and claimant changes
Mark Zeiss	1/15/2019	1.3	Review non-COFINA bond claims reconciliation from reviewers providing comments
Markus Traylor	1/15/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	1/15/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	1/15/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	1/15/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	1/15/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	1/15/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	1/15/2019	0.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	1/15/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/15/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pablo Cervantes	1/15/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	1/15/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/15/2019	1.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	1/15/2019	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/15/2019	1.3	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/15/2019	2.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/15/2019	1.3	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/15/2019	1.3	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Vincent Pena	1/15/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/15/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/15/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/15/2019	0.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/15/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	1/16/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	1/16/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	1/16/2019	2.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Gerard Gigante	1/16/2019	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/16/2019	2.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/16/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Jay Herriman	1/16/2019	2.8	Review questions related to Municipal Bond Claim objections
Jay Herriman	1/16/2019	0.1	Follow up with K. Harmon re: Municipal Bond Claim objections
Jay Herriman	1/16/2019	1.9	Analyze claims filed asserting various Leyes and prepare follow up questions for the Department of Justice
John Sagen	1/16/2019	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/16/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/16/2019	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/16/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/16/2019	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/16/2019	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kara Harmon	1/16/2019	0.7	Analyze bond claims asserted against Commonwealth to determine proper objection/resolution to claim
Kevin O'Donnell	1/16/2019	0.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/16/2019	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/16/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kevin O'Donnell	1/16/2019	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/16/2019	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/16/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Mark Zeiss	1/16/2019	1.2	Revise claims with Exact Duplicate objections that have now been expunged per Prime Clerk Register
Mark Zeiss	1/16/2019	1.8	Revise claims with Exact Duplicate objections whose surviving claims have now been expunged per Prime Clerk Register
Markus Traylor	1/16/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	1/16/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	1/16/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	1/16/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	1/16/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	1/16/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	1/16/2019	0.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/16/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/16/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/16/2019	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Thomas Salierno	1/16/2019	2.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/16/2019	1.3	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/16/2019	1.4	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/16/2019	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/16/2019	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Vincent Pena	1/16/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/16/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/16/2019	0.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/16/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/16/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/16/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	1/17/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/17/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/17/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/17/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Gerard Gigante	1/17/2019	1.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Gerard Gigante	1/17/2019	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/17/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Gerard Gigante	1/17/2019	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Jay Herriman	1/17/2019	0.5	Review draft amended procedures motion and provide comments to L. Stafford
Jay Herriman	1/17/2019	0.3	Review draft mailing related to insufficient documentation municipal bonds and provide feedback to J. Berman
Jay Herriman	1/17/2019	0.5	Research and respond to email related to Municipal Bond claim reconciliation
Jay Herriman	1/17/2019	0.9	Review completed claim reconciliation worksheets and associated claim objections
John Sagen	1/17/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/17/2019	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/17/2019	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/17/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/17/2019	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Julie Hertzberg	1/17/2019	0.3	Review and revise letter to send to Bondholders re: insufficient documentation.
Kara Harmon	1/17/2019	1.3	Analyze open Accounts Payable against invoices contained in claims reconciliation workbooks to prepare draft objection to partially satisfied claims
Kara Harmon	1/17/2019	0.9	Prepare objections to fully satisfied trade claims
Kara Harmon	1/17/2019	1.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kara Harmon	1/17/2019	0.6	Analyze complex bond claim to determine proper categorization for proposed objection
Kara Harmon	1/17/2019	0.3	Analyze claims reconciliation workbook for partially satisfied trade claim
Kevin O'Donnell	1/17/2019	1.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/17/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/17/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/17/2019	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/17/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/17/2019	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Mark Zeiss	1/17/2019	2.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	1/17/2019	2.1	Revise claims report for Exact Duplicate claims status, surviving claims given Prime Clerk's changes to claims per this week's register
Markus Traylor	1/17/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	1/17/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	1/17/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	1/17/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	1/17/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pablo Cervantes	1/17/2019	0.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/17/2019	0.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/17/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/17/2019	0.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/17/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	1/17/2019	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/17/2019	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/17/2019	2.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/17/2019	1.3	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/17/2019	2.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Vincent Pena	1/17/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/17/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/17/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/17/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	1/18/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/18/2019	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Bria Warren	1/18/2019	1.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/18/2019	1.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Gerard Gigante	1/18/2019	1.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Jay Herriman	1/18/2019	0.9	Finalize updated workstream status report to send to Title III entities and counsel
Jay Herriman	1/18/2019	2.7	Review draft analysis of litigation claims vs. Department of Justice data in prep of meeting with Title III representatives
Jay Herriman	1/18/2019	0.4	Review final draft of letter to be sent to Bondholders requesting information to validate claim
John Sagen	1/18/2019	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/18/2019	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/18/2019	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/18/2019	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/18/2019	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kara Harmon	1/18/2019	1.3	Analyze workbook of bondholders identified for second reach out to confirm A&M records match
Kara Harmon	1/18/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kara Harmon	1/18/2019	0.3	Analyze litigation claims comparing support from the creditors to documents received from the Department of Justice
Kara Harmon	1/18/2019	0.4	Prepare additional bondholder claims for secondary reach out
Kevin O'Donnell	1/18/2019	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

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Professional	Date	Hours	Activity
Kevin O'Donnell	1/18/2019	1.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/18/2019	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/18/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/18/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Mark Zeiss	1/18/2019	1.7	Revise claims with Exact Duplicate objections whose surviving claims have now been expunged per Prime Clerk Register
Markus Traylor	1/18/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/18/2019	1.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/18/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/18/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/18/2019	1.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/18/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/18/2019	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/18/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/18/2019	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/18/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth

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***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Thomas Salierno	1/18/2019	2.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/18/2019	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/18/2019	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/18/2019	2.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/18/2019	2.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Vincent Pena	1/18/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/18/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/18/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/18/2019	0.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/18/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	1/19/2019	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
John Sagen	1/19/2019	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/19/2019	0.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kevin O'Donnell	1/19/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/19/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/19/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kevin O'Donnell	1/19/2019	1.5	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
John Sagen	1/20/2019	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Gerard Gigante	1/21/2019	1.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
John Sagen	1/21/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/21/2019	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/21/2019	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/21/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/21/2019	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/21/2019	2.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/21/2019	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kara Harmon	1/21/2019	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kara Harmon	1/21/2019	1.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/21/2019	1.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Kevin O'Donnell	1/21/2019	2.0	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Thomas Salierno	1/21/2019	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Thomas Salierno	1/21/2019	1.5	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/21/2019	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Thomas Salierno	1/21/2019	1.0	Analyze filed Non-COFINA Litigation proofs of claim to categorize by claim treatment.
Bria Warren	1/22/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/22/2019	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/22/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Bria Warren	1/22/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth.
Gerard Gigante	1/22/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	1/22/2019	1.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	1/22/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
John Sagen	1/22/2019	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/22/2019	0.3	Perform analysis on bond coalition claims asserted against the Commonwealth to confirm no overlap with special claims counsel objection.
John Sagen	1/22/2019	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/22/2019	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/22/2019	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
John Sagen	1/22/2019	2.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/22/2019	1.2	Perform analysis on bond coalition claims asserted against the Commonwealth to confirm no overlap with special claims counsel objection.
Kara Harmon	1/22/2019	2.3	Perform analysis on bond coalition claims asserted against the Commonwealth to confirm no overlap with special claims counsel objection
Kara Harmon	1/22/2019	1.8	Analyze completed claims reconciliation workbooks to prepare for discussions with the Commonwealth
Kara Harmon	1/22/2019	0.5	Prepare comments for completed trade claim reconciliation workbooks to send to reviewer for modification
Kara Harmon	1/22/2019	0.6	Analyze completed litigation deliverable to prepare comments for file modification
Kara Harmon	1/22/2019	0.8	Begin review of fully satisfied claims workbooks to prepare additional trade claims for objection
Kara Harmon	1/22/2019	0.4	Analyze asserted claims to determine best categorization for reconciliation
Kevin O'Donnell	1/22/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/22/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/22/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/22/2019	1.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	1/22/2019	1.3	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	1/22/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/22/2019	0.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/22/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Markus Traylor	1/22/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/22/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/22/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/22/2019	0.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/22/2019	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/22/2019	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/22/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/22/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/22/2019	0.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/22/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	1/22/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	1/22/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	1/22/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/22/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Vincent Pena	1/22/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/22/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	1/23/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	1/23/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	1/23/2019	2.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	1/23/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	1/23/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	1/23/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
John Sagen	1/23/2019	0.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/23/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/23/2019	2.4	Perform analysis on Unknown claims to determine if they can be placed into a named bucket.
John Sagen	1/23/2019	2.2	Perform analysis on Unknown claims to determine if they can be placed into a named bucket.
John Sagen	1/23/2019	2.4	Perform analysis on Litigation claims to determine whether the current claim flags are valid.
Kara Harmon	1/23/2019	1.4	Prepare updated listing of asserted litigation claims for inclusion in secondary reach out
Kara Harmon	1/23/2019	0.8	Review finalized litigation workbook to prepare comments on deliverable
Kara Harmon	1/23/2019	1.3	Prepare modifications to claims reconciliation workbooks to incorporate additional information provided by creditors

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kara Harmon	1/23/2019	2.8	Analyze completed claims reconciliation workbooks to prepare for distribution to Commonwealth agencies
Kevin O'Donnell	1/23/2019	0.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/23/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/23/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/23/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/23/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/23/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	1/23/2019	1.9	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	1/23/2019	0.7	Revise litigation common, asserted case numbers for claims per latest updates
Pablo Cervantes	1/23/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/23/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/23/2019	0.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/23/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/23/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/23/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Pablo Cervantes	1/23/2019	0.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	1/23/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	1/23/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	1/23/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	1/23/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/23/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/23/2019	0.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/23/2019	0.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/23/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	1/24/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	1/24/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	1/24/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	1/24/2019	1.9	Review sample claim reconciliation worksheets and Litigation claim data in preparation of call with Title III personnel
John Sagen	1/24/2019	0.8	Analyze litigation proofs of claim missing data which enables A&M to link the claim with the Department of Justice records.
John Sagen	1/24/2019	1.1	Analyze Accounts Payable claims to determine if the claims are ready for reconciliation or need to be placed in a different bucket.

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Professional	Date	Hours	Activity
John Sagen	1/24/2019	1.7	Analyze Accounts Payable claims to determine if the claims are ready for reconciliation or need to be placed in a different bucket.
John Sagen	1/24/2019	0.9	Analyze litigation proofs of claim missing data which enables A&M to link the claim with the Department of Justice records.
John Sagen	1/24/2019	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
John Sagen	1/24/2019	1.2	Analyze Accounts Payable claims to determine if the claims are ready for reconciliation or need to be placed in a different bucket.
John Sagen	1/24/2019	0.1	Perform analysis on Unknown claims to determine if they can be placed into a named bucket.
John Sagen	1/24/2019	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice.
Kara Harmon	1/24/2019	2.3	Prepare modifications to litigation claims workbook to conform to current claims register
Kara Harmon	1/24/2019	0.8	Analyze litigation filed claims against settlements provided by the Department of Justice to reconcile creditor to common cases
Kara Harmon	1/24/2019	2.7	Analyze litigation filed claims against settlements provided by the Department of Justice to reconcile creditor to common cases
Kara Harmon	1/24/2019	0.8	Begin review of claims categorized as "customers" to determine basis for claim / mark for objection as appropriate
Kara Harmon	1/24/2019	0.4	Provide litigation file and sample reconciliation workbooks including observations from workstreams to J. Herriman and J. Hertzberg
Kara Harmon	1/24/2019	1.2	Prepare sample claims reconciliation workbooks for discussions with the Commonwealth
Kevin O'Donnell	1/24/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/24/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/24/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/24/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/24/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

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Professional	Date	Hours	Activity
Mark Zeiss	1/24/2019	2.2	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Pablo Cervantes	1/24/2019	0.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/24/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/24/2019	0.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/24/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/24/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/24/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	1/24/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	1/24/2019	2.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	1/24/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	1/24/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/24/2019	0.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/24/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/24/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	1/25/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

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Professional	Date	Hours	Activity
Gerard Gigante	1/25/2019	1.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	1/25/2019	2.1	Review analysis of municipal bond claim reconciliation, provide feedback to A&M team
Jay Herriman	1/25/2019	1.3	Review completed claim reconciliation worksheets and associated claim objections
John Sagen	1/25/2019	0.9	Analyze Accounts Payable claims to determine if the claims are ready for reconciliation or need to be placed in a different bucket.
John Sagen	1/25/2019	1.3	Analyze Accounts Payable claims to determine if the claims are ready for reconciliation or need to be placed in a different bucket.
John Sagen	1/25/2019	1.7	Analyze Accounts Payable claims to determine if the claims are ready for reconciliation or need to be placed in a different bucket.
John Sagen	1/25/2019	1.4	Analyze Accounts Payable claims to determine if the claims are ready for reconciliation or need to be placed in a different bucket.
John Sagen	1/25/2019	1.4	Analyze Accounts Payable claims to determine if the claims are ready for reconciliation or need to be placed in a different bucket.
John Sagen	1/25/2019	1.3	Analyze Accounts Payable claims to determine if the claims are ready for reconciliation or need to be placed in a different bucket.
Kara Harmon	1/25/2019	0.9	Continue review of customer claims to prepare objections for incorrect Debtor assertions
Kara Harmon	1/25/2019	0.4	Prepare updated slides for weekly claims status report to send to Commonwealth
Kara Harmon	1/25/2019	0.6	Prepare report to show claims reconciliation progress by Debtor and claim type
Kara Harmon	1/25/2019	0.8	Analyze claims categorized as Accounts Payable-Lease to determine next steps for reconciliation and resolution
Kara Harmon	1/25/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Kevin O'Donnell	1/25/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/25/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/25/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/25/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

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Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kevin O'Donnell	1/25/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/25/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	1/25/2019	1.1	Process weekly Prime Clerk register for changes in claim amounts
Mark Zeiss	1/25/2019	1.1	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	1/25/2019	0.8	Process weekly Prime Clerk register for new claims
Mark Zeiss	1/25/2019	2.2	Process weekly Prime Clerk register for changes in claimants, claim status
Pablo Cervantes	1/25/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/25/2019	0.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/25/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Pablo Cervantes	1/25/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	1/25/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	1/25/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	1/25/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	1/25/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/25/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Jay Herriman	1/27/2019	0.6	Prepare and send workstream progress update to Title III, PROMESA board and counsel

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Jay Herriman	1/27/2019	0.5	Review draft claim summary report, provide comments to K. Harmon
Kara Harmon	1/27/2019	1.2	Prepare modified report reflecting reconciliation progress by Debtor and claim type per comments from J. Herriman
Mark Zeiss	1/27/2019	0.8	Revise claims summary report by debtor, claim type accounting for unliquidated claims per comments
Mark Zeiss	1/27/2019	2.9	Revise claims summary report by debtor, claim type accounting for wrong debtor adjustments per comments
Bria Warren	1/28/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	1/28/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	1/28/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	1/28/2019	2.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	1/28/2019	1.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	1/28/2019	2.1	Analyze HR related claims to establish claim sub types needed for next steps in reconciliation process
Jay Herriman	1/28/2019	1.1	Review claim reconciliation worksheets and associated objections
John Sagen	1/28/2019	0.8	Analyze Customer claims to determine if the claims are ready for reconciliation or need to be placed in a different bucket.
John Sagen	1/28/2019	1.4	Analyze Customer claims to determine if the claims are ready for reconciliation or need to be placed in a different bucket.
John Sagen	1/28/2019	2.1	Analyze Customer claims to determine if the claims are ready for reconciliation or need to be placed in a different bucket.
John Sagen	1/28/2019	1.9	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	1/28/2019	1.3	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	1/28/2019	0.7	Prepare modifications to claims summary report by Debtor per comments from J. Herriman
Kara Harmon	1/28/2019	0.3	Prepare further modifications to claims summary report by Debtor per comments from J. Herriman

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Kara Harmon	1/28/2019	0.9	Continue analysis of claim basis for HR claims in order to categorize for reconciliation discussions
Kara Harmon	1/28/2019	0.6	Analyze various claim categorized as customers to determine basis for claim and proper treatment
Kara Harmon	1/28/2019	1.4	Prepare notes on various claims categorized as accounts payable to formulate plan for objection / resolution
Kara Harmon	1/28/2019	1.3	Prepare report of claims typed as human resources to begin categorizing claims for resolution discussions
Mark Zeiss	1/28/2019	2.6	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	1/28/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/28/2019	1.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/28/2019	0.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/28/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/28/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/28/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/28/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	1/28/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	1/28/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	1/28/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/28/2019	0.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Vincent Pena	1/28/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/28/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/28/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	1/29/2019	1.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	1/29/2019	2.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	1/29/2019	2.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	1/29/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	1/29/2019	1.9	Review analysis of municipal bond claims to determine proper objection treatment
Jay Herriman	1/29/2019	1.2	Review completed claim reconciliation worksheets and associated objections
John Sagen	1/29/2019	1.8	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	1/29/2019	1.3	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	1/29/2019	0.9	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	1/29/2019	0.9	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	1/29/2019	1.3	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	1/29/2019	0.3	Prepare updated claims summary report by Debtor to capture additional claims reconciliation adjustments
Mark Zeiss	1/29/2019	1.1	Revise claims summary report per updated claims adjusted values
Mark Zeiss	1/29/2019	0.8	Process Prime Clerk weekly register for new claims

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Mark Zeiss	1/29/2019	1.3	Process Prime Clerk weekly register for claimant, claim status changes
Mark Zeiss	1/29/2019	1.1	Process Prime Clerk weekly register for claim amount changes
Mark Zeiss	1/29/2019	1.8	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	1/29/2019	2.1	Update Exact Duplicate claims objections per Claims Docketed in Error per weekly Prime Clerk register report
Markus Traylor	1/29/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/29/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/29/2019	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/29/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/29/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Markus Traylor	1/29/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Thomas Salierno	1/29/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	1/29/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	1/29/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	1/29/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/29/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/29/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Vincent Pena	1/29/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	1/30/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	1/30/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	1/30/2019	2.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	1/30/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	1/30/2019	1.1	Prepare updated analysis of Accounts Payable claims to determine threshold of reconciliation
Jay Herriman	1/30/2019	2.1	Review litigation claim vs. Department of Justice data analysis in prep of call with the Department of Justice
John Sagen	1/30/2019	0.8	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	1/30/2019	0.8	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	1/30/2019	0.6	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	1/30/2019	1.2	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	1/30/2019	1.6	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	1/30/2019	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and Open Accounts Payable provided by the Commonwealth
John Sagen	1/30/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and Open Accounts Payable provided by the Commonwealth
Kara Harmon	1/30/2019	1.6	Prepare workbook of bond claims identified as including GO bonds at the request of counsel
Kara Harmon	1/30/2019	0.7	Prepare workbook of claims stratification by Debtor and amount to analyze reconciliation thresholds
Kara Harmon	1/30/2019	1.9	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Mark Zeiss	1/30/2019	2.2	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	1/30/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	1/30/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	1/30/2019	0.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	1/30/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	1/30/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	1/30/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	1/30/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	1/30/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/30/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/30/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/30/2019	2.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	1/30/2019	0.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	1/31/2019	2.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	1/31/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Gerard Gigante	1/31/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	1/31/2019	1.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	1/31/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	1/31/2019	2.7	Analyze Human Resource related claims summary report in prep of call with J. Hertzberg
Jay Herriman	1/31/2019	0.5	Analyze Accounts Payable claim amount reconciliation threshold analysis, follow up with K. Harmon
Jay Herriman	1/31/2019	0.3	Provide comments to K. Harmon on updated claims summary report
John Sagen	1/31/2019	1.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	1/31/2019	1.9	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	1/31/2019	1.6	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	1/31/2019	1.6	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	1/31/2019	0.7	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	1/31/2019	0.8	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	1/31/2019	1.8	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	1/31/2019	2.3	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Markus Traylor	1/31/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	1/31/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	1/31/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Thomas Salierno	1/31/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	1/31/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Subtotal		1,247.2	

Commonwealth of Puerto Rico - Fee Applications

Professional	Date	Hours	Activity
Bernice Grussing	1/2/2019	2.3	formatted interim time and expense detail per the billing data format protocol as requested by the fee examiner
Jay Herriman	1/10/2019	0.4	Prepare final documentation related to October and November monthly fee invoices
Subtotal		2.7	

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Jay Herriman	1/7/2019	1.1	Call with J. Hertzberg re: review status of claims reconciliation, follow up mailings to Accounts Payable & litigation creditors, follow on claim reconciliation workstreams
Jay Herriman	1/7/2019	0.5	Participate in conference call with K. Harmon and M. Zeiss regarding omnibus objection preparation for outstanding bond claims.
Julie Hertzberg	1/7/2019	1.1	Call with J. Herriman re: review status of claims reconciliation, follow up mailings to Accounts Payable & litigation creditors, follow on claim reconciliation workstreams
Kara Harmon	1/7/2019	0.5	Participate in conference call with J. Herriman and M. Zeiss regarding omnibus objection preparation for outstanding bond claims.
Mark Zeiss	1/7/2019	0.5	Participate in conference call with J. Herriman, K. Harmon and M. Zeiss regarding omnibus objection preparation for outstanding bond claims.
Jay Herriman	1/10/2019	0.9	Call with A. Friedman, J. Crawley, M. Zeiss, J. Hertzberg and K. Harmon re: discuss next steps related to reconciling municipal bonds

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Exhibit D

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Julie Hertzberg	1/10/2019	0.9	Call with A. Friedman, J. Crawley, M. Zeiss, J. Hertzberg, J. Herriman and K. Harmon re: discuss next steps related to reconciling municipal bonds.
Kara Harmon	1/10/2019	0.9	Call with A. Friedman, J. Crawley, M. Zeiss, J. Hertzberg and K. Harmon re: discuss next steps related to reconciling municipal bonds
Mark Zeiss	1/10/2019	0.9	Call with A. Friedman, J. Crawley, M. Zeiss, J. Hertzberg and K. Harmon re: discuss next steps related to reconciling municipal bonds
Mark Zeiss	1/11/2019	0.3	Call with M. Zeiss, A. Friedman, J. Castiglioni, L. Stafford and S. Ma re: review materials available to assist with the reconciliation of municipal bond claims
Jay Herriman	1/15/2019	0.2	Participate in conference call with J. Berman, J. Herriman, M. Zeiss, and K. Harmon regarding supplemental mailing and omnibus objections
Jay Herriman	1/15/2019	1.2	Participate in conference call with A. Friedman, L. Stafford, J. Crawley, J. Herriman, and K. Harmon regarding claim reconciliation workstreams and objections
Kara Harmon	1/15/2019	0.2	Participate in conference call with J. Berman, J. Herriman, M. Zeiss, and K. Harmon regarding supplemental mailing and omnibus objections
Kara Harmon	1/15/2019	1.2	Participate in conference call with A. Friedman, L. Stafford, J. Crawley, J. Herriman, and K. Harmon regarding claim reconciliation workstreams and objections
Mark Zeiss	1/15/2019	0.2	Participate in conference call with J. Berman, J. Herriman, M. Zeiss, and K. Harmon regarding supplemental mailing and omnibus objections
Jay Herriman	1/16/2019	0.4	Participate in conference call with K. Harmon regarding Accounts Payable and Litigation claims reconciliation
Kara Harmon	1/16/2019	0.4	Participate in conference call with J. Herriman regarding Accounts Payable and Litigation claims reconciliation
Jay Herriman	1/17/2019	0.6	Conference call with K. Harmon re: progress and next steps for claims reconciliation
Jay Herriman	1/17/2019	0.6	Participate in conference call with K. Harmon regarding progress and next steps for claims reconciliation
Kara Harmon	1/17/2019	0.6	Participate in conference call with J. Herriman regarding progress and next steps for claims reconciliation
Kara Harmon	1/22/2019	0.2	Participate in conference call with M. Zeiss, K. Harmon, and C. Schepper regarding case status
Jay Herriman	1/25/2019	0.5	Participate in conference call with K. Harmon, G. Bracero, V. Rivera, and N. Camacho regarding Accounts Payable reconciliation, litigation reconciliation/estimation, and creditor reach out

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
January 1, 2019 through January 31, 2019***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Kara Harmon	1/25/2019	0.5	Participate in conference call with J. Herriman, G. Bracero, V. Rivera, and N. Camacho regarding Accounts Payable reconciliation, litigation reconciliation/estimation, and creditor reach out
Jay Herriman	1/28/2019	0.8	Call with J. Herriman & J. Hertzberg re: claims reconciliation status and discuss next steps in HR claims reconciliation
Julie Hertzberg	1/28/2019	0.8	Call with J. Herriman & J. Hertzberg re: claims reconciliation status and discuss next steps in HR claims reconciliation
Jay Herriman	1/29/2019	0.2	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon, C. Schepper, and J. Berman regarding docketed in error claims and general case updates
Kara Harmon	1/29/2019	0.2	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon, C. Schepper, and J. Berman regarding docketed in error claims and general case updates
Mark Zeiss	1/29/2019	0.2	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon, C. Schepper, and J. Berman regarding docketed in error claims and general case updates
Jay Herriman	1/30/2019	0.9	Call with J. Herriman & J. Hertzberg re: Human Resource related claims analysis and next steps to reconciliation of same
Julie Hertzberg	1/30/2019	0.9	Call with J. Herriman & J. Hertzberg re: Human Resource related claims analysis and next steps to reconciliation of same
Jay Herriman	1/31/2019	0.4	Participate in conference call with J. Herriman & K. Harmon, Treasury Department and the Department of Justice to review litigation claims analysis completed by A&M and discuss next steps
Kara Harmon	1/31/2019	0.4	Participate in conference call with J. Herriman, Treasury Department and the Department of Justice to review litigation claims analysis completed by A&M and discuss next steps
Subtotal		19.2	
Grand Total		1,269.1	

Exhibit E

*Commonwealth of Puerto Rico
Summary of Expense Detail by Category
January 1, 2019 through January 31, 2019*

<i><u>Expense Category</u></i>	<i><u>Sum of Expenses</u></i>
Miscellaneous	\$2,792.95
	<i>Total</i>
	\$2,792.95

Exhibit F

***Commonwealth of Puerto Rico
Expense Detail by Category
January 1, 2019 through January 31, 2019***

Miscellaneous

Professional/Service	Date	Expense	Expense Description
Julie Hertzberg	1/31/2019	\$2,792.95	CMS Monthly Data Storage Fee
Expense Category Total		\$2,792.95	
<i>Grand Total</i>		<u>\$2,792.95</u>	

Exhibit E

**ALVAREZ & MARSAL NORTH AMERICA, LLC
PROFESSIONAL SERVICES TIME DETAIL FOR THE SECOND INTERIM
FEE APPLICATION PERIOD
OCTOBER 1, 2018 THROUGH JANUARY 31, 2019**

Exhibit E

***Puerto Rico Sales Tax Financing Corporation
Time Detail by Activity by Professional
October 1, 2018 through January 31, 2019***

Puerto Rico Sales Tax Financing Corporation - Claims Administration and Objections

Professional	Date	Hours	Activity
Bria Warren	10/1/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/1/2018	3.20	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/1/2018	1.70	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/1/2018	2.00	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/1/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/1/2018	3.00	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Jay Herriman	10/1/2018	1.10	Update claims waterfall with newly filed claims / claim updates from Prime Clerk
John Sagen	10/1/2018	1.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/1/2018	0.70	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate.
Kara Harmon	10/1/2018	0.70	Analyze comments in Questions 6&7 on the proofs of claim / update claim notes and categories as appropriate
Kara Harmon	10/1/2018	1.60	Analyze / index files from B. Requena for claims reconciliation
Kara Harmon	10/1/2018	2.80	Analyze new proofs of claim provided by Prime Clerk and update categories and treatment as appropriate
Kara Harmon	10/1/2018	0.70	Review current workstream status provided by E. VanHorn, follow up with same
Kara Harmon	10/1/2018	1.30	Prepare updated claim categories from register analysis for claims reconciliation
Kara Harmon	10/1/2018	0.70	Analyze updated workbook of proofs of claim provide by Prime Clerk and update categories and treatment as appropriate
Paul Kiekhaefer	10/1/2018	2.00	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate

***Puerto Rico Sales Tax Financing Corporation
Time Detail by Activity by Professional
October 1, 2018 through January 31, 2019***

Exhibit E

Puerto Rico Sales Tax Financing Corporation - Claims Administration and Objections

Professional	Date	Hours	Activity
Paul Kiekhaefer	10/1/2018	3.00	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Vincent Pena	10/1/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/2/2018	3.20	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/2/2018	1.80	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/2/2018	3.00	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/2/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/2/2018	2.50	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/2/2018	1.60	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/2/2018	0.40	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/2/2018	0.60	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/2/2018	0.40	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kara Harmon	10/2/2018	0.50	Review additional data provided by B. Requena, re: litigation matters and historical disbursements.
Paul Kiekhaefer	10/2/2018	3.00	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Paul Kiekhaefer	10/2/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Paul Kiekhaefer	10/2/2018	2.90	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate

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Puerto Rico Sales Tax Financing Corporation - Claims Administration and Objections

Professional	Date	Hours	Activity
Vincent Pena	10/2/2018	1.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/3/2018	1.70	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/3/2018	3.20	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/3/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/3/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/3/2018	1.50	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/3/2018	2.70	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/3/2018	0.60	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/3/2018	0.80	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/3/2018	0.80	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/3/2018	1.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kara Harmon	10/3/2018	2.80	Continue analysis / review of files from B. Requena for claims reconciliation
Kara Harmon	10/3/2018	1.60	Review updated claim notes provided by Prime Clerk and update as appropriate
Kara Harmon	10/3/2018	2.20	Analyze data provided by B. Requena open Accounts Payable and historical disbursements for claim reconciliation
Kara Harmon	10/3/2018	2.60	Continue to analyze comments in Questions 6&7 on the proofs of claim / update claim notes and categories as appropriate

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Professional	Date	Hours	Activity
Paul Kiekhaefer	10/3/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Paul Kiekhaefer	10/3/2018	2.90	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Paul Kiekhaefer	10/3/2018	3.00	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Vincent Pena	10/3/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/4/2018	1.80	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/4/2018	3.00	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/4/2018	3.20	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/4/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/4/2018	1.90	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/4/2018	1.40	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/4/2018	0.40	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/4/2018	0.90	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kara Harmon	10/4/2018	2.30	Continue to analyze comments in Questions 6&7 on the proofs of claim / update claim notes for reconciliation
Kara Harmon	10/4/2018	0.80	Review data provided by B. Requena, re: litigation matters and historical disbursements
Kara Harmon	10/4/2018	1.20	Analyze Accounts Payable related proofs of claim to properly categorize and prepare for reconciliation

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Professional	Date	Hours	Activity
Paul Kiekhaefer	10/4/2018	3.00	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Paul Kiekhaefer	10/4/2018	3.20	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Paul Kiekhaefer	10/4/2018	1.80	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Vincent Pena	10/4/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/5/2018	3.00	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/5/2018	1.80	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/5/2018	3.20	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/5/2018	2.30	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/5/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/5/2018	0.40	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/5/2018	0.70	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
John Sagen	10/5/2018	0.30	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Paul Kiekhaefer	10/5/2018	2.90	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Paul Kiekhaefer	10/5/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate

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Professional	Date	Hours	Activity
Vincent Pena	10/5/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/6/2018	2.50	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/6/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/7/2018	0.50	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/8/2018	2.60	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/8/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/8/2018	2.80	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kara Harmon	10/8/2018	1.70	Analyze consolidated Accounts Payable claims review provided by E. VanHorn, follow up with same
Kara Harmon	10/8/2018	0.60	Analyze schedule data provided by B. Requena for claims reconciliation
Kara Harmon	10/8/2018	1.60	Review new workstream for Accounts Payable claims provided by J. Herriman, follow up with same
Kara Harmon	10/8/2018	1.30	Review claims triage worksheets and comments, follow up with review team with questions / comments
Carlo Dominguez	10/9/2018	3.00	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/9/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/9/2018	1.90	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kara Harmon	10/9/2018	0.50	Status meeting between Prime Clerk and A&M. J. Hertzberg, J. Herriman, M. Zeiss, K. Harmon, E. VanHorn and Prime Clerk Staff.
Kara Harmon	10/9/2018	2.90	Continue review of Accounts Payable claims against open Accounts Payable from B. Requena re: claims reconciliation

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Puerto Rico Sales Tax Financing Corporation - Claims Administration and Objections

Professional	Date	Hours	Activity
Kara Harmon	10/9/2018	0.70	Analyze / index additional files from B. Requena for claims reconciliation
Vincent Pena	10/9/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/10/2018	3.00	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/10/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/10/2018	1.70	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kara Harmon	10/10/2018	1.20	Continue review and reconciliation of Accounts Payable claims against files provided by B. Requena
Kara Harmon	10/10/2018	2.80	Continue review and reconciliation of Accounts Payable claims against files provided by B. Requena
Vincent Pena	10/10/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/11/2018	0.40	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Carlo Dominguez	10/11/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Jay Herriman	10/11/2018	1.70	Analyze Human Resource claim data provided by B. Requena, update claim objections per new data
Julie Hertzberg	10/11/2018	0.70	Review the updated categories for claims objection
Julie Hertzberg	10/11/2018	0.20	Email to P. Friedman re: treatment of certain HR claims
Julie Hertzberg	10/11/2018	1.40	Analyze claims under the current waterfall analysis and provide amendments to J. Herriman
Kara Harmon	10/11/2018	2.80	Continue analysis and reconciliation of Accounts Payable trade claims
Kara Harmon	10/11/2018	1.40	Analyze proposed updated claim categories and process same
Kara Harmon	10/11/2018	0.70	Prepare updated index of reconciliation files from B. Requena
Mark Zeiss	10/11/2018	0.90	Revise claims reports per comments
Jay Herriman	10/12/2018	1.10	Analyze updated data from Prime Clerk related to additional claim information received from creditors

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Professional	Date	Hours	Activity
Kara Harmon	10/12/2018	0.80	Prepare report of filed trade claims including open Accounts Payable and business unit
Kara Harmon	10/12/2018	0.40	Prepare index of business units associated with open Accounts Payable claims for filed claims
Kara Harmon	10/12/2018	2.90	Continue analysis and reconciliation of Accounts Payable trade claims against open AP provided by B. Requena
Kara Harmon	10/12/2018	1.30	Continue analysis and reconciliation of Accounts Payable trade claims against open AP provided by B. Requena
Kara Harmon	10/12/2018	1.60	Continue analysis and reconciliation of Accounts Payable trade claims against open AP provided by B. Requena
Kara Harmon	10/12/2018	0.60	Analyze new files from B. Requena and prepare updated index to incorporate files
Mark Zeiss	10/12/2018	0.80	Review claims objections
Jay Herriman	10/13/2018	3.20	Review draft Omnibus Objection 1 - 14 exhibits.
Jay Herriman	10/13/2018	0.40	Update claim objection reasons as appropriate on Omnibus Exhibits 1 - 14
Julie Hertzberg	10/13/2018	0.20	Communication with J. Herriman re: objection categories
Mark Zeiss	10/13/2018	1.80	Review claims and omnibus exhibit objections
Bria Warren	10/15/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/15/2018	1.90	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/15/2018	3.00	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Jay Herriman	10/15/2018	1.20	Update COFINA Human Resource claims for objection based on language from procedures motion
Jay Herriman	10/15/2018	0.40	Review draft Omnibus claims procedure motion provided by B. Rosen
Jay Herriman	10/15/2018	0.30	Updated COFINA claims waterfall report with newly filed / updated claims
Julie Hertzberg	10/15/2018	0.80	Review and provide comments regarding motion establishing omnibus claims procedures
Julie Hertzberg	10/15/2018	0.20	Communication to B. Rosen re: claims objections
Vincent Pena	10/15/2018	1.20	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group

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Professional	Date	Hours	Activity
Bria Warren	10/16/2018	3.00	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/16/2018	1.80	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/16/2018	3.20	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Jay Herriman	10/16/2018	0.60	Update COFINA claim objection reasons to align with Omnibus procedures motion
Jay Herriman	10/16/2018	0.20	Email correspondence with B. Clark re: changes to draft procedures motion
Vincent Pena	10/16/2018	1.50	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/16/2018	1.40	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Bria Warren	10/17/2018	2.90	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/17/2018	2.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/17/2018	3.00	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Jay Herriman	10/17/2018	0.90	Prepare analysis of proposed claim objections vs. filed procedures motion
Mark Zeiss	10/17/2018	1.10	Review Cofina claim amount changes per weekly Prime Clerk register
Vincent Pena	10/17/2018	1.40	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Bria Warren	10/18/2018	2.40	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/18/2018	3.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/18/2018	2.50	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Julie Hertzberg	10/18/2018	0.20	Communication to B. Requena re: process for filing objections

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Professional	Date	Hours	Activity
Kara Harmon	10/18/2018	0.50	Prepare workbook for J. Sagen re: COFINA bonds
Mark Zeiss	10/18/2018	0.60	Revise weekly draft of Cofina waterfall report per comments
Mark Zeiss	10/18/2018	2.10	Prepare weekly draft of Cofina waterfall report
Vincent Pena	10/18/2018	1.30	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/18/2018	1.30	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Bria Warren	10/19/2018	2.90	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/19/2018	2.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Bria Warren	10/19/2018	3.00	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Kara Harmon	10/19/2018	0.40	Analyze COFINA claims waterfall provided by J. Sagen
Jay Herriman	10/22/2018	1.30	Review draft Omnibus objection materials in prep of filing first objections related to COFINA Claims.
Vincent Pena	10/22/2018	1.10	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Mark Zeiss	10/23/2018	2.40	Draft claims omnibus objection exhibits (English) for Cofina Claims
Mark Zeiss	10/23/2018	0.60	Revised Amended Claims Omnibus Exhibit per Spanish translation
Mark Zeiss	10/23/2018	2.60	Draft Amended Claims Omnibus Exhibit per Spanish translation
Vincent Pena	10/23/2018	1.40	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Mark Zeiss	10/24/2018	1.70	Draft Wrong Debtor Claims Omnibus Exhibit per Spanish translation
Mark Zeiss	10/24/2018	1.70	Revise claims omnibus objection exhibits (English) for Cofina Claims
Mark Zeiss	10/24/2018	2.10	Draft No Liability Claims Omnibus Exhibit per Spanish translation
Vincent Pena	10/24/2018	1.40	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Mark Zeiss	10/25/2018	0.80	Revise claims omnibus objection exhibit for Duplicate Claims per comments
Vincent Pena	10/25/2018	1.20	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group

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Professional	Date	Hours	Activity
Vincent Pena	10/25/2018	1.30	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/26/2018	2.00	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/26/2018	1.20	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Julie Hertzberg	10/28/2018	1.20	Review and revise draft omnibus objection exhibits
Jay Herriman	10/29/2018	0.20	Email correspondence with B. Clark re: updated draft of procedures motion and draft Omnibus claim objection exhibits
John Sagen	10/29/2018	0.10	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Mark Zeiss	10/29/2018	2.60	Review Prime Clerk responses requesting additional information from claimants
John Sagen	10/30/2018	0.30	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Julie Hertzberg	10/30/2018	2.40	Work on project plan for resolving AP claims
Julie Hertzberg	10/30/2018	0.60	Review updated draft omnibus objection exhibits
Mark Zeiss	10/30/2018	0.80	Draft revised omnibus claims exhibits in English and Spanish
Vincent Pena	10/30/2018	1.40	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Vincent Pena	10/30/2018	2.00	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Jay Herriman	10/31/2018	0.90	Review / update draft Omnibus 1 objection (Amended claims)
John Sagen	10/31/2018	0.20	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate
Mark Zeiss	10/31/2018	1.10	Revise claims waterfall data per additional information from Prime Clerk
Mark Zeiss	10/31/2018	0.80	Assign additional claims to omnibus exhibits
Mark Zeiss	10/31/2018	2.10	Draft revised omnibus claims exhibits in English and Spanish
Vincent Pena	10/31/2018	1.40	Analyze filed Non-COFINA bonds proofs of claim to categorize by functional group
Jay Herriman	11/1/2018	0.20	Call with B. Sarriera & J. Hertzberg re: discuss filing status of Omnibus Claim and substantive claim objections.

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Professional	Date	Hours	Activity
John Sagen	11/1/2018	0.30	Analyze proofs of claim to categorize by functional group / claim treatment, marking claims for objection and docketing errors as appropriate.
Julie Hertzberg	11/1/2018	1.10	Review updated draft omnibus objection exhibits
Vincent Pena	11/1/2018	1.20	Analyze filed COFINA bonds proofs of claim to categorize by functional group.
Vincent Pena	11/1/2018	2.20	Analyze filed COFINA bonds proofs of claim to categorize by functional group.
Jay Herriman	11/2/2018	0.20	Provide comments to A. Friedman re: draft Omnibus exhibits
Jay Herriman	11/2/2018	2.10	Review draft Omnibus objections 1 - 5 provided by A. Friedman
Julie Hertzberg	11/2/2018	1.80	Review draft omnibus objections prepared by Proskauer
Mark Zeiss	11/2/2018	1.10	Prepare draft Cofina claims omnibus exhibit handoff file
Vincent Pena	11/2/2018	2.00	Analyze filed COFINA bonds proofs of claim to categorize by functional group.
Vincent Pena	11/2/2018	1.20	Analyze filed COFINA bonds proofs of claim to categorize by functional group.
Jay Herriman	11/5/2018	0.20	Call with A. Friedman & B. Clark re: COFINA bond claim objections
Jay Herriman	11/5/2018	0.60	Review updated draft Objections related to COFINA bond claims.
Mark Zeiss	11/5/2018	1.30	Revise duplicate bond claim omnibus exhibit for additional claims per Prime Clerk register
Mark Zeiss	11/5/2018	1.80	Revise claims omnibus exhibits for updated Spanish translations
Mark Zeiss	11/5/2018	1.20	Revise duplicate bond claim omnibus exhibit for recent name changes per Prime Clerk register
Mark Zeiss	11/6/2018	0.80	Revise incorrect debtor omnibus exhibits for claims changes
Mark Zeiss	11/6/2018	2.10	Revise duplicate bond claim omnibus exhibits for claims changes
Vincent Pena	11/6/2018	1.10	Analyze filed COFINA bonds proofs of claim to categorize by functional group.
Vincent Pena	11/6/2018	1.40	Analyze filed COFINA bonds proofs of claim to categorize by functional group.
Jay Herriman	11/7/2018	0.40	Review draft 11th Omnibus objection
Jay Herriman	11/7/2018	0.40	Review updated draft Omnibus exhibits for COFINA
Jay Herriman	11/7/2018	0.20	Provide comments on draft 11th Omnibus objection to A. Friedman
Julie Hertzberg	11/7/2018	0.40	Review updated draft omnibus objection exhibits

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Professional	Date	Hours	Activity
Julie Hertzberg	11/7/2018	0.20	Communication with B. Clark re: updated omnibus procedures
Vincent Pena	11/7/2018	1.40	Analyze filed COFINA bonds proofs of claim to categorize by functional group.
Vincent Pena	11/7/2018	2.00	Analyze filed COFINA bonds proofs of claim to categorize by functional group.
Julie Hertzberg	11/8/2018	0.20	Communications with B. Requena re: Anasco claim objection
Vincent Pena	11/8/2018	1.50	Analyze filed COFINA bonds proofs of claim to categorize by functional group.
Vincent Pena	11/8/2018	1.30	Analyze filed COFINA bonds proofs of claim to categorize by functional group.
Jay Herriman	11/9/2018	0.70	Review claims marked for no liability objections as requested by A. Friedman
Jay Herriman	11/9/2018	0.10	Provide feedback to A. Friedman on No Liability claims
John Sagen	11/9/2018	0.30	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/9/2018	2.40	Reclassify filed proofs of claim against COFINA ensuring the claims are correctly categorized by functional group.
Julie Hertzberg	11/9/2018	0.60	Research issues related to PBA claims and proper treatment under claims procedures motions
Mark Zeiss	11/10/2018	0.90	Revise claims omnibus exhibits per Prime Clerk claims changes, comments
Julie Hertzberg	11/11/2018	0.30	Communication to B. Rosen re: PBA bond claim treatment
Jay Herriman	11/12/2018	0.10	Provide feedback to A. Friedman re: Omnibus objections 1 - 11
Jay Herriman	11/12/2018	0.20	Call with A. Friedman re: discuss objections to COFINA bond claims
Jay Herriman	11/12/2018	1.70	Review updated draft Omnibus objections 1 - 11 related to COFINA Claims
Julie Hertzberg	11/12/2018	0.20	Communication with J. Herriman re: declaration for objections
Julie Hertzberg	11/13/2018	2.70	Draft Q&A for Prime Clerk call center re: Omnibus Objections
Jay Herriman	11/14/2018	0.50	Analyze COFINA bond claims to identify Class 10 - 510(b) subordinated claims
Jay Herriman	11/14/2018	0.80	Review draft Q&A communication materials related to claim omnibus objections 1 - 11
Jay Herriman	11/14/2018	0.10	Prepare and send comments on Q&A communication materials related to claim omnibus objections 1 - 11 to J. Hertzberg
Jay Herriman	11/14/2018	0.30	Review updated draft omnibus objection 11 and associated declaration

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Professional	Date	Hours	Activity
Jay Herriman	11/14/2018	0.10	Prepare and send comments related to the updated draft omnibus objection 11 and associated declaration to A. Friedman
Jay Herriman	11/14/2018	0.20	Review draft objection and declaration related to satisfied claim
Jay Herriman	11/14/2018	0.10	Prepare and send comments related to the draft objection and declaration re: satisfied claim to A. Friedman
Julie Hertzberg	11/14/2018	1.10	Review updated draft omnibus objections and related declarations
Kara Harmon	11/14/2018	1.70	Review COFINA bond claims to identify Class 10 – 510(b) Subordinated Claims.
Kara Harmon	11/14/2018	1.40	Review COFINA bond claims to identify Class 10 – 510(b) Subordinated Claims.
Kara Harmon	11/14/2018	1.90	Review COFINA bond claims to identify Class 10 – 510(b) Subordinated Claims.
Mark Zeiss	11/14/2018	0.50	Prepare Cofina omnibus claims objections report
Mark Zeiss	11/14/2018	0.70	Revise claims omnibus objections for bondholders from feedback from J. Herriman and Prime Clerk
John Sagen	11/15/2018	2.20	Review COFINA bond claims to identify Class 10 – 510(b) Subordinated Claims.
John Sagen	11/15/2018	0.90	Review COFINA bond claims to identify Class 10 – 510(b) Subordinated Claims.
John Sagen	11/15/2018	2.30	Review COFINA bond claims to identify Class 10 – 510(b) Subordinated Claims.
John Sagen	11/15/2018	1.30	Review COFINA bond claims to identify Class 10 – 510(b) Subordinated Claims.
John Sagen	11/15/2018	1.60	Review COFINA bond claims to identify Class 10 – 510(b) Subordinated Claims.
Kara Harmon	11/15/2018	1.70	Review COFINA bond claims to identify Class 10 – 510(b) Subordinated Claims.
Kara Harmon	11/15/2018	2.20	Review COFINA bond claims to identify Class 10 – 510(b) Subordinated Claims.
Kara Harmon	11/15/2018	1.40	Review COFINA bond claims to identify Class 10 – 510(b) Subordinated Claims.
Kara Harmon	11/15/2018	2.40	Review COFINA bond claims to identify Class 10 – 510(b) Subordinated Claims.
Kara Harmon	11/15/2018	2.90	Review COFINA bond claims to identify Class 10 – 510(b) Subordinated Claims.
Kara Harmon	11/15/2018	1.80	Review COFINA bond claims to identify Class 10 – 510(b) Subordinated Claims.
Mark Zeiss	11/15/2018	1.20	Update Cofina Waterfall report per comments

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Professional	Date	Hours	Activity
Mark Zeiss	11/15/2018	2.60	Review Cofina Bond claims for CUSIP class and additional claims basis
John Sagen	11/16/2018	1.20	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/16/2018	0.90	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/16/2018	1.40	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/16/2018	1.30	Analyze filed Litigation proofs of claim to categorize by functional group.
John Sagen	11/16/2018	0.70	Analyze filed Litigation proofs of claim to categorize by functional group.
Mark Zeiss	11/16/2018	2.20	Revise claims omnibus objections and other claims workflow for revise Cofina waterfall report
Mark Zeiss	11/16/2018	1.10	Reconcile current claims to Cofina waterfall report and provide comments
Jay Herriman	11/20/2018	1.70	Review updated COFINA claim omnibus objections
Mark Zeiss	11/20/2018	0.60	Revise four claims for updated Omnibus Objection and waterfall handling
Mark Zeiss	11/20/2018	0.70	Review COFINA claimant responses recommending changes to claims reconciliation
Mark Zeiss	11/20/2018	0.40	Update Cofina claims per Prime Clerk comments
Mark Zeiss	11/20/2018	0.40	Review new COFINA claims recommending changes to claims reconciliation
Mark Zeiss	11/21/2018	2.80	Prepare bridge report by claim of changes to Omnibus Exhibits since last Waterfall report
Mark Zeiss	11/21/2018	1.40	Revise Cofina claims on Omnibus Exhibits per claims changes
Jay Herriman	11/26/2018	0.10	Call with A. Friedman re: Duplicate bond claim objections
Jay Herriman	11/26/2018	0.70	Perform analysis of COFINA bond claims as requested by Proskauer
Mark Zeiss	11/26/2018	0.80	Review Prime Clerk register for Cofina claims changes
Mark Zeiss	11/26/2018	1.80	Draft new claims omnibus exhibit objections per latest waterfall
Julie Hertzberg	11/27/2018	0.60	Review updated draft omnibus exhibits
Bria Warren	11/28/2018	2.00	Analysis of COFINA bond claims for omnibus objections
Bria Warren	11/28/2018	2.30	Analysis of COFINA bond claims for omnibus objections
Bria Warren	11/28/2018	1.70	Analysis of COFINA bond claims for omnibus objections

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Professional	Date	Hours	Activity
Gerard Gigante	11/28/2018	2.20	Analysis of COFINA bond claims for omnibus objections.
Gerard Gigante	11/28/2018	1.80	Analysis of COFINA bond claims for omnibus objections.
Jay Herriman	11/28/2018	2.10	Analyze COFINA bond claims to prepare work instructions for review to determine proper objection of claim
Jay Herriman	11/28/2018	0.60	Provide feedback to A&M team related to COFINA bond claim analysis
Jay Herriman	11/28/2018	1.70	Review A&M analysis of COFINA bond claims.
John Sagen	11/28/2018	1.20	Analysis of COFINA bond claims for omnibus objections.
John Sagen	11/28/2018	1.20	Analysis of COFINA bond claims for omnibus objections.
John Sagen	11/28/2018	1.30	Analysis of COFINA bond claims for omnibus objections.
John Sagen	11/28/2018	0.30	Analysis of COFINA bond claims for omnibus objections.
Julie Hertzberg	11/28/2018	1.80	Work on issues related to research on bond claims for objection purposes
Kara Harmon	11/28/2018	2.80	Puerto Rico Sales Tax Financing Corporation - Claims Administration and Objections
Kara Harmon	11/28/2018	1.90	Analysis of COFINA bond claims for omnibus objections
Kara Harmon	11/28/2018	2.30	Puerto Rico Sales Tax Financing Corporation - Claims Administration and Objections
Kara Harmon	11/28/2018	1.60	Prepare consolidated report of COFINA bond analysis and send to J. Herriman for review
Kevin O'Donnell	11/28/2018	1.00	Analysis of COFINA bond claims for omnibus objections
Kevin O'Donnell	11/28/2018	0.90	Analysis of COFINA bond claims for omnibus objections
Mark Zeiss	11/28/2018	2.20	Review 100 additional Cofina Bond claims for suitability on claims omnibus exhibit per counsel criteria
Mark Zeiss	11/28/2018	2.30	Review 100 Cofina Bond claims for suitability on claims omnibus exhibit per counsel criteria
Markus Traylor	11/28/2018	1.30	Analysis of COFINA bond claims for omnibus objections
Markus Traylor	11/28/2018	2.70	Analysis of COFINA bond claims for omnibus objections
Thomas Salierno	11/28/2018	1.40	Analysis of COFINA bond claims for omnibus objections
Thomas Salierno	11/28/2018	2.60	Analysis of COFINA bond claims for omnibus objections
Jay Herriman	11/29/2018	3.10	Review bond claim analysis to determine proper treatment on Omnibus objections
John Sagen	11/29/2018	1.10	Continue analysis of COFINA bond claims to determine proper categorization for omnibus objections

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Professional	Date	Hours	Activity
John Sagen	11/29/2018	0.80	Continue analysis of COFINA bond claims to determine proper categorization for omnibus objections
John Sagen	11/29/2018	1.20	Continue analysis of COFINA bond claims to determine proper categorization for omnibus objections
John Sagen	11/29/2018	1.60	Continue analysis of COFINA bond claims to determine proper categorization for omnibus objections
John Sagen	11/29/2018	0.90	Continue analysis of COFINA bond claims to determine proper categorization for omnibus objections
John Sagen	11/29/2018	2.40	Analysis of COFINA bond claims for omnibus objections.
Kara Harmon	11/29/2018	1.20	Prepare updated report of COFINA bond analysis per comments received
Kara Harmon	11/29/2018	1.20	Consolidate current draft analysis of COFINA bond claims and send to J. Herriman
Kara Harmon	11/29/2018	2.70	Continue analysis and categorization of COFINA bond claims for omnibus objections
Kara Harmon	11/29/2018	2.60	Continue analysis of COFINA bond claims for omnibus objections
Kara Harmon	11/29/2018	2.80	Analyze CUSIPs from asserted COFINA bond claims to properly categorize for omnibus objections
Mark Zeiss	11/29/2018	1.40	Draft first six omnibus exhibits in English and Spanish reviewing for changes as requested
Mark Zeiss	11/29/2018	0.40	Change Cross-Debtor duplicate claims omnibus exhibit per counsel request
Mark Zeiss	11/29/2018	2.10	Draft insufficient documentation claims omnibus exhibit for certain bond claims
Mark Zeiss	11/29/2018	1.20	Draft first six omnibus exhibit report with changes as requested
Mark Zeiss	11/29/2018	1.90	Change Exact Duplicate Claims Omnibus Exhibits per counsel request
Mark Zeiss	11/29/2018	2.60	Change Incorrect Debtor Claims Omnibus Exhibits per counsel request
Jay Herriman	11/30/2018	0.30	Email communications with Prime Clerk related to Bond claim review
Jay Herriman	11/30/2018	1.90	Review Prime Clerk analysis of Bond CUSIP information to determine proper Debtor for claim
Jay Herriman	11/30/2018	2.60	Review bond claim analysis to determine proper treatment on Omnibus objections
John Sagen	11/30/2018	0.70	Continue analysis of COFINA bond claims to determine proper categorization for omnibus objections
John Sagen	11/30/2018	2.20	Continue analysis of COFINA bond claims to determine proper categorization for omnibus objections

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Professional	Date	Hours	Activity
John Sagen	11/30/2018	0.80	Continue analysis of COFINA bond claims to determine proper categorization for omnibus objections
John Sagen	11/30/2018	1.60	Continue analysis of COFINA bond claims to determine proper categorization for omnibus objections
John Sagen	11/30/2018	1.70	Continue analysis of COFINA bond claims to determine proper categorization for omnibus objections
Kara Harmon	11/30/2018	1.40	Continue analysis and categorization of COFINA bond claims for omnibus objections
Kara Harmon	11/30/2018	0.80	Continue analysis and categorization of COFINA bond claims for omnibus objections
Kara Harmon	11/30/2018	2.60	Continue analysis and categorization of COFINA bond claims for omnibus objections
Kara Harmon	11/30/2018	1.30	Continue analysis and categorization of COFINA bond claims for omnibus objections
Mark Zeiss	11/30/2018	0.80	Prepare memo outlining possible claims omnibus objection steps re: complex Cofina Bond claims
Mark Zeiss	11/30/2018	2.70	Review 25 complex Cofina Bond claims as escalated by Prime Clerk resolving for inclusion on claims Omnibus objection exhibits
Mark Zeiss	11/30/2018	2.80	Review 27 complex Cofina Bond claims as escalated by Prime Clerk resolving for inclusion on claims Omnibus objection exhibits
Mark Zeiss	11/30/2018	2.90	Review 30 complex Cofina Bond claims as escalated by Prime Clerk resolving for inclusion on claims Omnibus objection exhibits
Markus Traylor	11/30/2018	1.50	Analyze potential Legal ley(es) proofs of claim to categorize by functional group
John Sagen	12/1/2018	1.10	Continue analysis of COFINA bond claims to determine proper categorization for omnibus objections
John Sagen	12/1/2018	1.70	Continue analysis of COFINA bond claims to determine proper categorization for omnibus objections
John Sagen	12/1/2018	0.90	Continue analysis of COFINA bond claims to determine proper categorization for omnibus objections
John Sagen	12/1/2018	2.70	Continue analysis of COFINA bond claims to determine proper categorization for omnibus objections
John Sagen	12/1/2018	1.10	Continue analysis of COFINA bond claims to determine proper categorization for omnibus objections
John Sagen	12/1/2018	1.60	Continue analysis of COFINA bond claims to determine proper categorization for omnibus objections
Julie Hertzberg	12/1/2018	0.40	Teleconference with J. Herriman, B. Rosen, A. Friedman and S. Ma re: COFINA claims objections
Julie Hertzberg	12/1/2018	0.30	Communications with A. Friedman re: claims withdrawals and stipulations

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Professional	Date	Hours	Activity
Julie Hertzberg	12/1/2018	1.10	Review updated tracking log for COFINA claims and basis for objections
Kara Harmon	12/1/2018	0.80	Prepare consolidated working report of COFINA bond claims for omnibus objections and send to M. Zeiss for review
Kara Harmon	12/1/2018	2.60	Analyze files received from Prime Clerk to incorporate into master bond claims review
Kara Harmon	12/1/2018	1.70	Prepare updated report of consolidated COFINA bond claims for omnibus objections
Kara Harmon	12/1/2018	1.40	Analyze various COFINA bond claims to incorporate into omnibus objections
Kara Harmon	12/1/2018	2.30	Analyze claims for escalation as reviewed by Prime Clerk to categorize for omnibus objections
Kara Harmon	12/1/2018	2.20	Continue analysis of COFINA bond claims to determine proper categorization for omnibus objections
Kara Harmon	12/1/2018	1.40	Continue analysis of asserted bond claims to categorize for omnibus objection
Kara Harmon	12/1/2018	0.90	Analyze wrong Debtor claims for COFINA omnibus objections
Mark Zeiss	12/1/2018	2.10	Update duplicate bond claims reconciliation per CUSIP review of debtor, non-debtor, and no basis - final file
Mark Zeiss	12/1/2018	1.90	Update duplicate bond claims reconciliation per CUSIP review of debtor, non-debtor, and no basis - second file
Mark Zeiss	12/1/2018	2.20	Prepare Omni designations, reports from claims reconciliation waterfall analysis
Mark Zeiss	12/1/2018	2.40	Review 22 Prime Clerk CUSIP exception for claims reconciliation handling
Mark Zeiss	12/1/2018	2.50	Review 20 Prime Clerk CUSIP exception for claims reconciliation handling
Mark Zeiss	12/1/2018	2.30	Prepare claims reconciliation waterfall report, analysis from updates
Mark Zeiss	12/1/2018	2.30	Update duplicate bond claims reconciliation per CUSIP review of debtor, non-debtor, and no basis - first file
Jay Herriman	12/2/2018	2.70	Review COFINA bond claim analysis segregating bonds into categories need for Omnibus Objections
Jay Herriman	12/2/2018	1.40	Review and provide updates to modify Omnibus objection exhibits
John Sagen	12/2/2018	1.60	Prepare updated waterfall analysis for COFINA claims objections.
John Sagen	12/2/2018	0.90	Prepare updated waterfall analysis for COFINA claims objections.
Julie Hertzberg	12/2/2018	1.40	Review and provide updates to modify Omnibus objection exhibits

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Professional	Date	Hours	Activity
Kara Harmon	12/2/2018	0.40	Analyze withdrawal stipulation provided by Proskauer
Kara Harmon	12/2/2018	1.70	Prepare analysis of omnibus objections/waterfall categories to master COFINA bond review to confirm accuracy in reporting
Kara Harmon	12/2/2018	1.10	Prepare analysis of claims appearing on withdrawal stipulation to current drafts of COFINA omnibus objections
Kara Harmon	12/2/2018	1.90	Prepare updated waterfall analysis for COFINA claims objections
Mark Zeiss	12/2/2018	1.20	Print/review Claims Omnibus objections per formats that have not changed
Mark Zeiss	12/2/2018	2.30	Update Claims Omnibus Exhibit Reasons per Counsel comments, reprint, report
Mark Zeiss	12/2/2018	1.30	Prepare claims omnibus exhibits for duplicate bond / insufficient basis that expunge claims
Mark Zeiss	12/2/2018	1.90	Prepare final English Claims omnibus exhibit drafts with report
Mark Zeiss	12/2/2018	2.10	Prepare claims omnibus exhibits that contain incorrect debtor plus other claims basis
Mark Zeiss	12/2/2018	2.20	Review Spanish Translation for claims omnibus exhibits, preparing translation requests for Prime Clerk
Mark Zeiss	12/2/2018	2.20	Prepare final two incorrect debtor claims omnibus exhibit variants
Mark Zeiss	12/2/2018	1.90	Modify Claims Omnibus Objection new Omnibus type to include Spanish translations
Jay Herriman	12/3/2018	1.80	Review draft Omnibus objections, exhibits and declaration for Omni's 1 - 16
Kara Harmon	12/3/2018	0.50	Analyze list of COFINA creditors receiving solicitation packages to confirm synchronization with omnibus objections
Kara Harmon	12/3/2018	0.60	Prepare updated report of COFINA waterfall to finalize omnibus objections
Mark Zeiss	12/3/2018	1.30	Draft full set of Claims Omnibus Exhibits in Spanish
Mark Zeiss	12/3/2018	1.90	Update Claims Omnibus Exhibit Reasons per Counsel comments, reprint
Mark Zeiss	12/3/2018	0.90	Update Spanish Claims Omnibus Exhibit Reasons per Prime Clerk translation file
Mark Zeiss	12/3/2018	1.00	Add new Cofina claims and change Claims Omnibus Exhibits per new amendments, draft Omnis
Mark Zeiss	12/3/2018	0.80	Prepare updated translation request to Prime Clerk for Claims Omnibus Exhibit reason changes
Mark Zeiss	12/3/2018	2.70	Update Claims Omnibus Exhibits 9, 10, 11 for new format in Spanish

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Professional	Date	Hours	Activity
Jay Herriman	12/4/2018	1.20	Review draft Omnibus objections, exhibits and declaration for Omni's 1 - 16
Mark Zeiss	12/4/2018	2.90	Revise Claims Omnibus Objection Exhibits for final comments from counsel re: Spanish translation
Jay Herriman	12/5/2018	0.70	Research response received from claimant related to Omnibus Objection - Duplicate Bond Claim
Jay Herriman	12/5/2018	0.10	Correspondence with A. Freidman re: response received from claimant related to Omnibus Objection
John Sagen	12/5/2018	0.80	Continue analysis of COFINA bond claims to determine proper categorization for omnibus objections
Kara Harmon	12/5/2018	0.90	Prepare workbook of COFINA claims not on objections who were party to the PSA per request from A. Friedman
Kara Harmon	12/5/2018	1.90	Review various filed litigation claims against master DOJ files provided by the Commonwealth re: claims reconciliation
Jay Herriman	12/6/2018	0.80	Review updated call center talking points re: COFINA omnibus claim objections
Jay Herriman	12/6/2018	0.60	Call with A. Freidman, S. Ma, J. Hertzberg and J. Herriman re: Next steps to file non-omnibus objections to remaining claims
Julie Hertzberg	12/6/2018	0.20	Review and approve hotline call log re: omnibus objections
Julie Hertzberg	12/6/2018	0.30	Communications with A. Friedman re: subordinated claims
Kara Harmon	12/6/2018	0.30	Prepare analysis / tracker for objection responses
Kara Harmon	12/6/2018	0.60	Prepare report of duplicate COFINA claims not on objection to provide to counsel for review
Jay Herriman	12/7/2018	1.70	Review claims not included on filed Omnibus Objection and prepare recommendation for objections
Kara Harmon	12/7/2018	1.60	Perform analysis on COFINA claims not filed on objections
Julie Hertzberg	12/8/2018	0.50	Review updated spanish version Q&A re: omnibus objections
Kara Harmon	12/9/2018	1.70	Prepare additional claims for inclusion on the 17th and 18th omnibus objections
Mark Zeiss	12/9/2018	1.20	Prepare draft of Omni 17 Claims Omnibus Objection Exhibit
Mark Zeiss	12/9/2018	1.30	Prepare draft of Omni 18 Claims Omnibus Objection Exhibit
Jay Herriman	12/10/2018	0.10	Provide feedback to A. Friedman re: Omnibus objection 17 & 18
Jay Herriman	12/10/2018	1.20	Review Omnibus Objections (17 & 18) with associated exhibits and declaration
Mark Zeiss	12/10/2018	1.10	Prepare draft exhibit for single-objection claim
Mark Zeiss	12/10/2018	0.90	Revise Omni 17 Claims Omnibus Objection per comments

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Professional	Date	Hours	Activity
Jay Herriman	12/11/2018	0.10	Provide feedback to L. Stafford re: Draft Omnibus objection related to claims asserting mutual fund liabilities
Jay Herriman	12/11/2018	1.10	Review draft Omnibus objection and declaration related to claims asserting mutual fund liabilities
Kara Harmon	12/11/2018	0.80	Analyze stipulation and order providing the withdrawal of claims provided by counsel
Kara Harmon	12/11/2018	0.60	Prepare report of claim variations and claims not included on stipulation and order of claims withdrawal
Mark Zeiss	12/11/2018	1.80	Prepare draft Omnibus objection exhibit for claims that asserted only mutual funds
Mark Zeiss	12/11/2018	0.60	Revise Omni 17 Claims Omnibus Objection per comments
Jay Herriman	12/12/2018	0.90	Review listing of stipulated and pending withdrawn claims provided b A Friedman
Kara Harmon	12/12/2018	0.80	Analysis of COFINA claims not filed on objection to be placed on the 17th Omni re: claims reconciliation
Mark Zeiss	12/12/2018	0.90	Prepare draft of claim Omnibus Exhibit 19 in Spanish
Jay Herriman	12/13/2018	1.20	Review schedules to notice of claim withdrawals related to PBA, GO and other Non-COFINA bonds
Jay Herriman	12/13/2018	1.30	Review final draft claim exhibits related to Omnibus objections 17, 18 & 19
Jay Herriman	12/13/2018	0.50	Review draft Omnibus 19 Objection related to duplicate and deficient bond claims
Jay Herriman	12/13/2018	0.10	Provide feedback to A. Friedman re: Omnibus objection 19
Jay Herriman	12/13/2018	0.10	Provide feedback to A. Friedman re: notice of claim withdrawals
Kara Harmon	12/13/2018	1.90	Prepare withdrawal exhibits for COFINA claims not on objection
Kara Harmon	12/13/2018	2.20	Analyze COFINA claims not objection to provide counsel with overview of claims
Kara Harmon	12/13/2018	1.80	Analyze notices of withdrawal from counsel to A&M records to confirm accuracy in reporting
Mark Zeiss	12/13/2018	0.80	Draft claims omnibus exhibits, reports to Prime Clerk for new claims omnibus exhibits
Kara Harmon	12/14/2018	0.30	Prepare response to counsel regarding review of claims withdrawal schedules
Kara Harmon	12/16/2018	2.10	Analyze document from A. Friedman against A&M records to verify all COFINA claims have plan of resolution
Jay Herriman	12/18/2018	0.60	Review 3 individual claim objections with associated declarations

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Professional	Date	Hours	Activity
Jay Herriman	12/18/2018	1.70	Review final drafts of Omnibus objections 17, 18 & 19 with associated declaration and exhibits
Jay Herriman	12/18/2018	0.70	Review claim objection responses filed on the court docket.
Jay Herriman	12/18/2018	0.20	Provide feedback on claim objections to A. Friedman
Julie Hertzberg	12/18/2018	0.30	Review claim objection responses.
Julie Hertzberg	12/18/2018	0.40	Review and edit correspondence to claim response parties.
Mark Zeiss	12/18/2018	1.20	Revise claims omnibus objection exhibit for Cofina bonds per counsel comments
Mark Zeiss	12/18/2018	0.70	Process claims withdrawals for Cofina claims per counsel and Prime Clerk direction
Mark Zeiss	12/18/2018	0.60	Revise single-claim objection exhibit per counsel comments
Jay Herriman	12/19/2018	0.80	Review final Omnibus objections 17, 18 & 19 as well as 3 individual claim objections with associated declarations
Mark Zeiss	12/19/2018	0.70	Provide Prime Clerk excel report of final Claims Omnibus Objections for Omnis 17, 18, 19
Kara Harmon	1/3/2019	0.70	Analyze objection responses to prepare supplemental analysis of claims
Kara Harmon	1/7/2019	0.30	Prepare draft documents for counsel review regarding individual withdrawal of objection responses related to COFINA bonds
Kara Harmon	1/7/2019	0.30	Participate in call with creditor regarding objection response related to COFINA bonds
Kara Harmon	1/7/2019	0.40	Preparation of response to individual objection responses filed on the docket
Kara Harmon	1/7/2019	0.60	Participate in call with creditor regarding objection response related to COFINA bonds
Kara Harmon	1/7/2019	0.30	Analysis of omnibus objection responses
Kara Harmon	1/8/2019	0.30	Prepare follow up regarding draft email and withdrawal form re: COFINA objection responses
Mark Zeiss	1/8/2019	0.80	Process Prime Clerk Jan 7 register for claim amount changes
Mark Zeiss	1/8/2019	1.10	Process Prime Clerk Jan 7 register for claimant and claim changes
Mark Zeiss	1/8/2019	1.80	Process Prime Clerk Jan 7 register for new claims
Mark Zeiss	1/8/2019	2.90	Revise Exact Duplicate claims objections per Prime Clerk register changes
Jay Herriman	1/10/2019	0.40	Review of Omnibus claim objection responses, prepare analysis of response

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Professional	Date	Hours	Activity
Kara Harmon	1/10/2019	0.30	Prepare updated draft email in response to individual claim objection responses for COFINA
Kara Harmon	1/11/2019	0.40	Prepare response to creditors objection response
Kara Harmon	1/11/2019	0.30	Analyze updated objection response tracker provided by Prime Clerk
Kara Harmon	1/14/2019	1.20	Prepare updated COFINA waterfall to incorporate individual objections filed by Proskauer
Kara Harmon	1/14/2019	0.60	Analyze outstanding COFINA claims for resolution
Jay Herriman	1/17/2019	1.20	Review responses received from creditors related to Omnibus objections 1 - 15.
Kara Harmon	1/17/2019	0.70	Review additional objection responses to formulate plan for communication to creditor
Kara Harmon	1/17/2019	0.90	Prepare response to objection response including master bond claims and reference to pages for specific CUSIP numbers
Jay Herriman	1/18/2019	0.80	Review newly filed proofs of claim and prep for objection as late filed.
Kara Harmon	1/18/2019	0.80	Analyze newly filed COFINA claims to determine what, if any, objection should be filed for the claims
Kara Harmon	1/18/2019	0.40	Prepare newly filed claims for objection per analysis of poofs of claim
Kara Harmon	1/21/2019	0.40	Analyze new objection response provided by Prime Clerk on 1/18/2019
Kara Harmon	1/21/2019	0.20	Prepare follow up with counsel regarding newly filed claims for objection
Kara Harmon	1/21/2019	0.40	Participate in call with creditor regarding omnibus objection response
Kara Harmon	1/21/2019	0.30	Analyze bond claim sent by counsel in order to formulate one off objection
John Sagen	1/22/2019	1.60	Perform analysis on bond coalition claims asserted against the Commonwealth to confirm no overlap with special claims counsel objection.
Kara Harmon	1/22/2019	0.90	Prepare updated claims waterfall analysis for COFINA claims at the request of L. Stafford
Mark Zeiss	1/22/2019	1.60	Draft claims omnibus exhibits per latest COFINA claims for multiple objections
Mark Zeiss	1/22/2019	0.60	Draft claims objection chart for complex bond claim per latest COFINA claims added
Jay Herriman	1/23/2019	0.90	Review draft Omnibus objections 20 & 21 with associated declarations

Exhibit E

***Puerto Rico Sales Tax Financing Corporation
Time Detail by Activity by Professional
October 1, 2018 through January 31, 2019***

Puerto Rico Sales Tax Financing Corporation - Claims Administration and Objections

Professional	Date	Hours	Activity
Jay Herriman	1/23/2019	0.60	Review claim objection responses filed on the docket
Kara Harmon	1/23/2019	0.60	Process additional withdrawn claims in reporting system
Kara Harmon	1/23/2019	0.30	Analyze claims to provide comments to A. Friedman regarding language for objection
Mark Zeiss	1/23/2019	1.40	Revise claims omnibus exhibits per latest COFINA claims for multiple objections per comments
Jay Herriman	1/24/2019	0.40	Review updated draft Omnibus objections and provide comments to A. Friedman
Kara Harmon	1/24/2019	0.20	Review language in declaration to confirm consistency with objections
Kara Harmon	1/25/2019	1.40	Modify claims included on bondholders coalition stipulation to reflect withdrawal upon emergence
Kara Harmon	1/25/2019	0.40	Prepare report to show claims reconciliation progress by Debtor and claim type
Kara Harmon	1/27/2019	0.70	Prepare modified report reflecting reconciliation progress by Debtor and claim type per comments from J. Herriman
Jay Herriman	1/28/2019	0.40	Review omnibus claim objection response filed on the court docket.
Kara Harmon	1/28/2019	0.50	Prepare modifications to claims summary report by Debtor per comments from J. Herriman
Kara Harmon	1/28/2019	0.30	Analyze new omnibus objection responses to prepare updated tracker
Kara Harmon	1/28/2019	0.40	Review objection response inquire at the request of from J. Crawley to advise on treatment for claim
Kara Harmon	1/28/2019	0.30	Prepare further modifications to claims summary report by Debtor per comments from J. Herriman
Jay Herriman	1/29/2019	0.70	Research responses received related to Omnibus Claim objections
Kara Harmon	1/29/2019	0.20	Prepare updated claims summary report by Debtor to capture additional claims reconciliation adjustments
Jay Herriman	1/31/2019	0.40	Review responses to Omnibus objections, provide feedback to K. Harmon
Jay Herriman	1/31/2019	0.30	Review draft Omnibus objection, provide feedback to J. Crawley
Subtotal		697.50	

Puerto Rico Sales Tax Financing Corporation - Fee Applications

Professional	Date	Hours	Activity
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Exhibit E

***Puerto Rico Sales Tax Financing Corporation
Time Detail by Activity by Professional
October 1, 2018 through January 31, 2019***

Puerto Rico Sales Tax Financing Corporation - Fee Applications

Professional	Date	Hours	Activity
Bernice Grussing	10/21/2018	1.70	Preparation of September Fee Application draft
Bernice Grussing	10/22/2018	2.00	Review and revise fee application draft
Jay Herriman	11/1/2018	0.60	Aggregate data from monthly fee statements to begin preparation of interim fee application
Mary Napoliello	11/1/2018	3.40	Preparation of interim fee app draft
Jay Herriman	11/2/2018	0.30	Work to prepare first interim fee application
Mary Napoliello	11/2/2018	3.80	preparation of fee app draft
Julie Hertzberg	11/7/2018	0.30	Work on fee application review of time detail
Jay Herriman	11/8/2018	0.20	Provide comments to M. Napoliello on draft fee app.
Jay Herriman	11/8/2018	0.30	Review updated draft interim fee app
Mark Zeiss	11/8/2018	0.80	Puerto Rico Sales Tax Financing Corporation - Fee Applications
Julie Hertzberg	11/9/2018	0.20	Prepare certificate of no response re: monthly fee statement
Mark Zeiss	11/9/2018	0.80	Puerto Rico Sales Tax Financing Corporation - Fee Applications
Bernice Grussing	11/10/2018	1.00	Preparation of October Fee app draft
Mary Napoliello	11/12/2018	1.10	Revision of Interim fee app
Jay Herriman	11/14/2018	0.90	Work to prepare first interim fee application
Jay Herriman	11/15/2018	2.70	Work to prepare first interim fee application
Julie Hertzberg	11/15/2018	1.30	Revisions to First Fee Application
Jay Herriman	11/16/2018	1.70	Work to prepare first interim fee application
Julie Hertzberg	11/16/2018	1.50	Revisions to First Fee Application
Bernice Grussing	12/10/2018	0.80	Preparation of December on island fee app
Bernice Grussing	12/14/2018	1.30	Preparation of November Fee App Draft
Bernice Grussing	12/14/2018	1.10	Preparation of October Fee App Draft
Jay Herriman	12/15/2018	0.90	Review draft of October / November monthly fee statements, make necessary changes
Jay Herriman	12/16/2018	0.30	Update Final October / November monthly fee statements, make necessary changes
Subtotal		29.00	

***Puerto Rico Sales Tax Financing Corporation
Time Detail by Activity by Professional
October 1, 2018 through January 31, 2019***

Exhibit E

Puerto Rico Sales Tax Financing Corporation - Meeting

Professional	Date	Hours	Activity
Jay Herriman	10/31/2018	0.30	Call with J. Hertzberg, B. Rosen, B. Clark re: status of COFINA claim objections and procedures motion
Julie Hertzberg	10/31/2018	0.30	Call with J. Hertzberg, B. Rosen, B. Clark re: status of COFINA claim objections and procedures motion
Jay Herriman	11/1/2018	0.40	Call with B. Clark & A. Freidman re: discuss substantive claim objections
Julie Hertzberg	11/1/2018	0.20	Call with B. Sarriera & J. Hertzberg re: discuss filing status of Omnibus Claim and substantive claim objections.
Jay Herriman	11/9/2018	1.20	Call with B. Clark, A. Friedman & J. Hertzberg re: review of draft omnibus claims, solicitation procedures and next steps related to individual claim objections
Julie Hertzberg	11/9/2018	1.20	Call with B. Clark, A. Friedman & J. Hertzberg re: review of draft omnibus claims, solicitation procedures and next steps related to individual claim objections
Jay Herriman	11/13/2018	0.30	Call with B. Rosen, A. Friedman & E. Abdelmasieh re: review court processes for filing omnibus objections
Jay Herriman	11/14/2018	0.50	Call with K. Harmon re: prepare work plan related to Class 10 - 510(b) claims
Jay Herriman	11/14/2018	0.40	Call with B. Rosen, A. Friedman & S. Ma re: review Omnibus objections 1 - 11 and discuss status and open questions
Jay Herriman	11/15/2018	0.20	Follow up with K. Harmon re: COFINA 510(b) claims analysis
Kara Harmon	11/15/2018	0.50	Follow up with J. Herriman re: COFINA 510(b) claims analysis
Jay Herriman	11/27/2018	0.30	Call with Jessica Berman re: review status of claims register updates, solicitation and claim objections
Kara Harmon	11/27/2018	0.30	Call with A&M and Prime Clerk re: review status of claims register updates, solicitation and claim objections
Mark Zeiss	11/27/2018	0.30	Call with A&M and Prime Clerk re: review status of claims register updates, solicitation and claim objections
Jay Herriman	11/28/2018	0.50	Call with A. Friedman re: draft Omnibus objections and next steps related to bond claims
Jay Herriman	12/1/2018	0.40	Call with A&M and Proskauer re: review status of Draft Omnibus objections and discuss bond claim objections
Jay Herriman	12/3/2018	0.30	Meeting with M. Tulla, J. Hertzberg and J. Herriman regarding status of COFINA claims reconciliation and objections
Julie Hertzberg	12/3/2018	0.30	Meeting with M. Tulla, J. Hertzberg and J. Herriman regarding status of COFINA claims reconciliation and objections
Jay Herriman	12/4/2018	0.20	Call with A. Freidman, J. Hertzberg and J. Herriman re: Status of COFINA objection filing
Julie Hertzberg	12/4/2018	0.20	Call with A. Freidman, J. Hertzberg and J. Herriman re: Status of COFINA objection filing

***Puerto Rico Sales Tax Financing Corporation
Time Detail by Activity by Professional
October 1, 2018 through January 31, 2019***

Exhibit E

Puerto Rico Sales Tax Financing Corporation - Meeting

Professional	Date	Hours	Activity
Jay Herriman	12/11/2018	0.60	Meet with J. Hertzberg, J. Herriman, B. Rosen, A. Friedman, S. Ma, M. Zerjal, L. Stafford, D. Perez, S. Uhland re: review of claims reconciliation status and discussion of next steps.
Julie Hertzberg	12/11/2018	0.60	Meet with J. Hertzberg, J. Herriman, B. Rosen, A. Friedman, S. Ma, M. Zerjal, L. Stafford, D. Perez, S. Uhland re: review of claims reconciliation status and discussion of next steps.
Jay Herriman	12/21/2018	0.60	Call with A. Friedman, L. Stafford, J. Crawley, S. Ma and J. Hertzberg re: discuss responses received to Omnibus objections 1 - 16, agree upon plan to follow up and resolve the responses
Julie Hertzberg	12/21/2018	0.60	Call with A. Friedman, L. Stafford, J. Crawley, S. Ma and J. Hertzberg re: discuss responses received to Omnibus objections 1 - 16, agree upon plan to follow up and resolve the responses
Kara Harmon	1/17/2019	0.20	Participate in conference call with counsel to certain creditors who filed a response to the COFINA objections
Subtotal		10.90	

Puerto Rico Sales Tax Financing Corporation - Plan and Disclosure Statement

Professional	Date	Hours	Activity
Jay Herriman	10/11/2018	3.10	Analyze and update claims waterfall report and send to B. Requina and B. Rosen
Jay Herriman	10/12/2018	1.30	Update COFINA waterfall report with newly filed / updated claims data provided by Prime Clerk
Jay Herriman	10/19/2018	1.70	Update claims waterfall with newly filed claims, updates related to procedures motion
Jay Herriman	10/31/2018	2.40	Review updated COFINA claims waterfall and associated omnibus claim exhibits
Julie Hertzberg	11/8/2018	0.20	Communications with J. Herriman re: solicitation procedures
Julie Hertzberg	11/8/2018	0.40	Communications with B. Clark re: procedure for filing omnibus objections and relationship to solicitation procedures
Julie Hertzberg	11/8/2018	0.30	Communications with C. Pullo re: solicitation procedures
Jay Herriman	11/15/2018	1.30	Review analysis of COFINA 510(b) claims for use in disclosure statement
Jay Herriman	11/19/2018	0.10	Send claims solicitation analysis to Prime Clerk
Jay Herriman	11/19/2018	1.30	Prepare analysis of parties to be solicited as requested by Prime Clerk
Jay Herriman	12/5/2018	0.20	Correspondence with P. Labissiere re: solicitation claims class report

***Puerto Rico Sales Tax Financing Corporation
Time Detail by Activity by Professional
October 1, 2018 through January 31, 2019***

Exhibit E

Puerto Rico Sales Tax Financing Corporation - Plan and Disclosure Statement

Professional	Date	Hours	Activity
Jay Herriman	12/5/2018	1.60	Review Claims plan class report to validate plan classes and voting amounts
Subtotal		13.90	
<i>Grand Total</i>		<u>751.3</u>	

Exhibit F

**ALVAREZ & MARSAL NORTH AMERICA, LLC
EXPENSE DETAIL FOR THE SECOND INTERIM FEE APPLICATION PERIOD
OCTOBER 1, 2018 THROUGH JANUARY 31, 2019**

Exhibit F

***Commonwealth of Puerto Rico
Expense Detail by Category
October 1, 2018 through January 31, 2019***

Airfare

Professional/Service	Date	Expense	Expense Description
Jay Herriman	10/31/2018	\$350.00	Airfare: Client Trip in December
Julie Hertzberg	10/31/2018	\$350.00	Airfare: Flight to PR in December
Expense Category Total		\$700.00	

Hotel

Professional/Service	Date	Expense	Expense Description
Jay Herriman	12/2/2018	\$156.92	Hotel: Client Visit
Jay Herriman	12/3/2018	\$156.92	Hotel: Client Visit
Jay Herriman	12/4/2018	\$156.92	Hotel: Client Visit
Julie Hertzberg	12/2/2018	\$156.92	Hotel: Client Visit
Julie Hertzberg	12/3/2018	\$156.92	Hotel: Client Visit
Julie Hertzberg	12/4/2018	\$156.92	Hotel: Client Visit
Expense Category Total		\$941.52	

Miscellaneous

Professional/Service	Date	Expense	Expense Description
	11/1/2018	\$25.23	09/18/18 - 10/17/18 Wireless Usage Charges
	11/12/2018	\$46.98	10/13/18 - 11/12/18 Wireless Usage Charges
Bria Warren	10/1/2018	\$58.26	08/18/18 - 09/17/18 Wireless Usage Charges
Bria Warren	11/1/2018	\$58.36	09/18/18 - 10/17/18 Wireless Usage Charges
Carlo Dominguez	10/1/2018	\$109.50	08/18/18 - 09/17/18 Wireless Usage Charges
Carlo Dominguez	11/1/2018	\$73.42	09/18/18 - 10/17/18 Wireless Usage Charges
Eric VanHorn	10/1/2018	\$47.52	08/18/18 - 09/17/18 Wireless Usage Charges
Eric VanHorn	11/1/2018	\$48.13	09/18/18 - 10/17/18 Wireless Usage Charges
Gerard Gigante	10/12/2018	\$54.20	09/13/18 - 10/12/18 Wireless Usage Charges
Gerard Gigante	11/12/2018	\$53.06	10/13/18 - 11/12/18 Wireless Usage Charges
Jay Herriman	10/12/2018	\$27.28	09/13/18 - 10/12/18 Wireless Usage Charges

Exhibit F

***Commonwealth of Puerto Rico
Expense Detail by Category
October 1, 2018 through January 31, 2019***

Miscellaneous

Professional/Service	Date	Expense	Expense Description
Jay Herriman	11/12/2018	\$22.67	10/13/18 - 11/12/18 Wireless Usage Charges
John Sagen	10/12/2018	\$47.19	09/13/18 - 10/12/18 Wireless Usage Charges
John Sagen	11/12/2018	\$49.57	10/13/18 - 11/12/18 Wireless Usage Charges
Julie Hertzberg	10/31/2018	\$4,990.92	CMS Monthly Data Storage Fee.
Julie Hertzberg	11/30/2018	\$5,521.00	CMS Monthly Data Storage Fee.
Julie Hertzberg	12/31/2018	\$6,076.00	CMS Monthly Data Storage Fee.
Julie Hertzberg	1/31/2019	\$2,792.95	CMS Monthly Data Storage Fee
Kara Harmon	10/12/2018	\$14.29	09/13/18 - 10/12/18 Wireless Usage Charges
Kara Harmon	11/12/2018	\$48.73	10/13/18 - 11/12/18 Wireless Usage Charges
Kevin O'Donnell	10/1/2018	\$21.70	08/18/18 - 09/17/18 Wireless Usage Charges
Kevin O'Donnell	10/12/2018	\$51.13	09/13/18 - 10/12/18 Wireless Usage Charges
Mark Zeiss	10/12/2018	\$19.44	09/13/18 - 10/12/18 Wireless Usage Charges
Mark Zeiss	11/12/2018	\$33.71	10/13/18 - 11/12/18 Wireless Usage Charges
Markus Traylor	10/1/2018	\$49.89	08/18/18 - 09/17/18 Wireless Usage Charges
Markus Traylor	11/1/2018	\$50.00	09/18/18 - 10/17/18 Wireless Usage Charges
Pablo Cervantes	10/1/2018	\$35.23	08/18/18 - 09/17/18 Wireless Usage Charges
Pablo Cervantes	11/1/2018	\$82.90	09/18/18 - 10/17/18 Wireless Usage Charges
Thomas Salierno	10/12/2018	\$51.55	09/13/18 - 10/12/18 Wireless Usage Charges
Vincent Pena	10/12/2018	\$98.17	09/13/18 - 10/12/18 Wireless Usage Charges
Vincent Pena	11/12/2018	\$98.17	10/13/18 - 11/12/18 Wireless Usage Charges
Expense Category Total		\$20,757.15	

Transportation

Professional/Service	Date	Expense	Expense Description
Jay Herriman	12/2/2018	\$27.00	Taxi: Airport to Hotel
Jay Herriman	12/4/2018	\$10.40	Taxi: Hacienda to UBS Building
Jay Herriman	12/4/2018	\$23.00	Taxi: Hotel to Office
Jay Herriman	12/11/2018	\$16.80	Taxi: Hotel to Proskauer

Exhibit F

***Commonwealth of Puerto Rico
Expense Detail by Category
October 1, 2018 through January 31, 2019***

Transportation

Professional/Service	Date	Expense	Expense Description
Jay Herriman	12/11/2018	\$11.60	Taxi: Proskauer to A&M Office
Jay Herriman	12/12/2018	\$21.00	Taxi: Proskauer to A&M Office
Jay Herriman	12/12/2018	\$9.75	Taxi: Hotel to Proskauer Office
Expense Category Total		\$119.55	
<i>Grand Total</i>		<u><u>\$22,518.22</u></u>	

Exhibit G

**ALVAREZ & MARSAL NORTH AMERICA, LLC
SERVICES PERFORMED BY CATEGORY
FOR THE SECOND INTERIM FEE APPLICATION PERIOD
OCTOBER 1, 2018 THROUGH JANUARY 31, 2019**

Exhibit G

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
October 1, 2018 through January 31, 2019***

**Commonwealth of Puerto Rico -
Claims Administration and
Objections**

**Advise and assist the Debtors regarding the claims
reconciliation process: notably, claims review, categorization and
analysis, and development of claims reconciliation strategy.**

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Kara Harmon	Consultant II	\$525	354.1	\$185,902.50
Julie Hertzberg	Managing Director	\$875	18.5	\$16,187.50
Jay Herriman	Managing Director	\$850	136.3	\$115,855.00
Mark Zeiss	Director	\$600	237.0	\$142,200.00
Vincent Pena	Manager	\$475	411.8	\$195,605.00
Christopher Sharp	Associate	\$425	225.7	\$95,922.50
Gerard Gigante	Associate	\$425	571.9	\$243,057.50
Kevin O'Donnell	Associate	\$425	448.7	\$190,697.50
Markus Traylor	Associate	\$425	380.5	\$161,712.50
Pablo Cervantes	Associate	\$425	218.8	\$92,990.00
Eric VanHorn	Consultant II	\$500	222.9	\$111,450.00
Bria Warren	Analyst	\$375	279.8	\$104,925.00
Carlo Dominguez	Analyst	\$375	118.9	\$44,587.50
John Sagen	Analyst	\$375	547.8	\$205,425.00
Thomas Salierno	Analyst	\$375	533.2	\$199,950.00
Paul Kiekhaefer	Analyst	\$325	3.0	\$975.00
Rachel Onserio	Analyst	\$325	75.6	\$24,570.00
			4784.5	\$2,132,012.50
<i>Average Billing Rate</i>				\$445.61

Commonwealth of Puerto Rico
Summary of Time Detail by Professional
October 1, 2018 through January 31, 2019

Commonwealth of Puerto Rico - Fee Applications

Average Billing Rate

Exhibit G

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
October 1, 2018 through January 31, 2019***

**Commonwealth of Puerto Rico -
Meeting**

Participate in meetings with Debtors, PROMESA Board Representatives and/or advisors to present findings or discuss various matters related to the claims process.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Kara Harmon	Consultant !!	\$525	6.8	\$3,570.00
Julie Hertzberg	Managing Director	\$875	23.4	\$20,475.00
Jay Herriman	Managing Director	\$850	33.9	\$28,815.00
Mark Zeiss	Director	\$600	3.6	\$2,160.00
Eric VanHorn	Consultant II	\$500	1.6	\$800.00
			69.3	\$55,820.00
				\$805.48
			<i>Average Billing Rate</i>	

Exhibit H

**DECLARATION OF JULIE M. HERTZBERG IN SUPPORT OF THE SECOND INTERIM FEE
APPLICATION OF ALVAREZ AND MARSAL NORTH AMERICA, LLC FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED AS ADVISOR TO THE FINANCIAL
OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO AS REPRESENTATIVE OF THE
COMMONWEALTH OF PUERTO RICO**

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO, et al.,	)	(Jointly Administered)

Debtors.¹

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3284-LTS
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO)	

Debtor

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS IN
RESPECT OF SECOND INTERIM FEE APPLICATION OF ALVAREZ AND MARSAL
NORTH AMERICA, LLC FOR COMPENSATION FOR SERVICES RENDERED AND**

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

**REIMBURSEMENT OF EXPENSES INCURRED AS ADVISOR TO THE FINANCIAL
OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO AS
REPRESENTATIVE OF THE COMMONWEALTH OF PUERTO RICO, FOR THE
PERIOD**

OCTOBER 1, 2018 THROUGH JANUARY 31, 2019

Pursuant to the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 in Larger Chapter 11 Cases issued by the Executive Office for the United States Trustee, 28 CFR Part 58, Appendix A (the “Guidelines”), together with the Local Rule 2016-1, the undersigned, a Partner and Managing Director of the firm Alvarez and Marsal North America, LLC (“A&M”), advisors for the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”) as representative of the Commonwealth of Puerto Rico (the “Debtor”), pursuant to section 315(b) of the Puerto Rico Oversight, Management, and Economic Stability Act (“PROMESA”),² hereby certifies with respect to A&M’s second interim application for allowance of compensation for services rendered and reimbursement of expenses incurred with respect to the Debtor’s Title III case, dated March 18, 2019 (the “Application”),³ for the period from October 1, 2018 through and including January 31, 2019 (the “Compensation Period”) as follows:

1. I am the professional designated by A&M in respect of compliance with the Guidelines and Local Rule 2016-1.
2. I make this certification in support of the Application for interim compensation and reimbursement of expenses incurred during the Compensation Period in Accordance with the Guidelines and Local Rule 2016-1.
3. In respect of the Guidelines and Local Rule 2016-1, I certify that:

² PROMESA has been codified in 48 U.S.C. §§ 2101-2241.

³ Capitalized terms used but not defined herein have the meanings given to them in the Application.

- a. I have read the Application;
 - b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Guidelines;
 - c. except to the extent that fees or disbursements are prohibited by the Guidelines, the fees and disbursements sought are billed at rates in accordance with practices customarily employed by A&M and generally accepted by A&M's clients; and
 - d. in providing a reimbursable service, A&M does not make a profit on that service, whether the service is performed by A&M in house or through a third party.
4. I certify that A&M has previously provided monthly statements of A&M's fees and disbursements by filing and serving monthly statements in accordance with the Interim Compensation Order (as defined in the Application), except that completing reasonable and necessary internal accounting and review procedures may have, at times, precluded filing fee statements within the time periods specified in the Interim Compensation Order.

Dated: March 18, 2019

/s/

Julie M. Hertzberg

PROPOSED ORDER

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO, et al.,	)	(Jointly Administered)
Debtors. ¹		

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT	)	No. 17 BK 3283-LTS
BOARD FOR PUERTO RICO)	
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO)	
)	

Debtor

**ORDER APPROVING SECOND INTERIM FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS
ADVISORS FOR THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF
PUERTO RICO, AS REPRESENTATIVE OF THE COMMONWEALTH OF
PUERTO RICO, FOR THE PERIOD
OCTOBER 1, 2018 THROUGH JANUARY 31, 2019**

Upon the application (the “Application”)² of Alvarez and Marsal North America, LLC (“A&M”) as advisors for the Financial Oversight and Management Board for Puerto Rico (the

¹The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

“Oversight Board”) acting as representative of the Commonwealth of Puerto Rico (the “Debtor”) under section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”),³ seeking, pursuant to (a) PROMESA sections 316 and 317, (b) Rule 2016 of the Federal Rules of Bankruptcy Procedure, (c) Local Rule 2016-1, (d) the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 in Larger Chapter 11 Cases* issued by the Executive Office for the United States Trustee, 28 CFR Part 58, Appendix A, and (e) this Court’s *Second Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [ECF No. 3269], an allowance of interim compensation for professional services rendered by A&M for the period commencing October 1, 2018 through and including January 31, 2019 in the amount of **\$1,997,295.75**, \$1,975,812.50 of which represents fees earned outside of Puerto Rico and \$23,483.25 of which represents fees earned in Puerto Rico, and for reimbursement of its actual and necessary expenses in the amount of **\$22,518.22** incurred during the Compensation Period; and, this Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is hereby **ORDERED** that:

1. The Application is APPROVED as set forth herein.
2. Compensation to A&M for professional services rendered during the Compensation Period is allowed on an interim basis in the amount of **\$1,997,295.75**, \$1,975,812.50 of which represents fees earned outside of Puerto Rico and \$23,483.25 of which represents fees earned in Puerto Rico,
3. Reimbursement to A&M for expenses incurred during the Compensation Period is allowed on an interim basis in the amount of **\$22,518.22**.

² Capitalized terms not defined in this order will have the meanings ascribed to them in the Application.

³ PROMESA has been codified in 48 U.S.C. §§ 2101-2241.

4. The Debtor is authorized to pay A&M all fees allowed pursuant to this order, including those that were previously held back pursuant to the Interim Compensation Order, less any amounts previously paid for such fees and expenses under the terms of the Interim Compensation Order.
5. The Debtor is authorized to take all actions necessary to effectuate the relief granted pursuant to this order in accordance with the Application.

Dated: _____, 2019
San Juan, Puerto Rico

Honorable Laura Taylor Swain
United States District Judge